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WHITLEY STOKES,

Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

ACT No. XII OF 1871.

THE INDIAN INCOME TAX ACT.

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AN ACT FOR IMPOSING DUTIES ON INCOME.

For the purpose of imposing duties on income arising from offices, property, professions and trades; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

1. This Act may be called "The Indian Income Tax Act."
- It extends to the whole of British India;
- It shall come into force on the first day of April 1871, and it shall cease to be in force on the thirty-first day of March 1872, except as to taxes then due and penalties incurred thereunder.
2. On and from the said first day of April 1871, Act No. XVI of 1870 shall be repealed:
- Provided that such Act shall continue in force until the first day of April 1872 as to taxes and penalties due and incurred thereunder.
- The references made in the Court Fees Act, Schedule II, to the Indian Income Tax Act shall be deemed to be made to this Act.

3. In this Act—unless there be something repugnant in the subject or context—

"Income" means income and profits accruing and arising in British India:

"Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the First Class, and includes a Magistrate of Police and a Justice of the Peace:

"Company" means an Association carrying on business in British India whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not:

"Person" includes a firm and a Hindú undivided family:

"Defaulter" includes a Company or firm making default under this Act:

In the case of any firm or of any Company or Municipal or other public Body or Association not being a Company, "Collector" means the Collector

of Land Revenue of the place or district at or in which its principal place of business in British India is situate. And in the case of any person or Hindú undivided family chargeable under this Act, "Collector" means the Collector of Land Revenue of the place or district at or in which such person or family resides.

4. Nothing in this Act applies to the pay and allowances of officers, warrant officers, non-commissioned officers and privates of Her Majesty's Forces or of Her Majesty's Indian Forces, who are not in Civil employment, when such pay and allowances do not exceed five hundred rupees per mensem;

or to any moveable or immoveable property solely employed for religious or charitable public purposes.

And no member of a firm or of a Hindú undivided family which is for the time being chargeable under this Act shall, as such, be chargeable under this Act.

5. The Governor General in Council may from time to time, by order, wholly exempt from the operation of this Act the whole or any part of the income of any tribe or class of persons in British India.

The Governor General in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India*.

PART II.

DUTIES ON OFFICES.

6. A duty of two pies for every rupee shall be levied in respect of every office or employment of profit in British India under Government or under a Company or a Municipal or other public Body or Association not being a Company,

and upon every salary, annuity or pension paid in British India by Government or by a Company or by a Municipal or other public Body or Association not being a Company to any person residing in British India or serving on board a ship plying to and from British Indian ports, whether on account of himself or another person.

7. No income amounting to less than sixty-two rupees eight annas per mensem shall be chargeable under this Part.

8. In the case of every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, or receiving any annuity or pension from Her Majesty or any such Government, the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

9. In the case of every person holding a paid employment under or receiving any annuity or pension from any Company, or any Municipal or other public Body or Association not being a Company, the duty to which he is liable under this Part shall be

deducted from his pay, annuity or pension at the time of payment by the Treasurer or other officer whose duty it is to make such payments, and shall be deemed to be a tax payable under this Act.

Every such Treasurer or other officer shall, as soon as may be after making such deductions, pay to the credit of the Government of India, or as such Government from time to time directs, the amount of such deductions, and shall be answerable to such Government for such payment.

Every Company, public Body or Association, Treasurer or other officer as aforesaid is hereby indemnified for all deductions and payments made in pursuance of this Part.

The Treasurer, Secretary or principal Agent or Manager of every such Company and public Body or Association shall prepare, and, on or before the thirtieth day of April next deliver, to the Collector, in such form as may be prescribed by the Governor General in Council, a return in writing showing the names of every person holding at the date of the said return a paid employment under or receiving a pension or annuity from the Company or Body or Association whose pay or pension or annuity as such amounts to sixty-two rupees, eight annas per mensem or upwards, together with the salaries, annuities or pensions payable by the Company or public Body or Association to all such persons respectively.

10. Whenever the duty leviable under this Part in any month is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, it shall be deducted from such pay, annuity or pension at some subsequent time of payment.

PART III.

COMPANIES.

11. The Treasurer, Secretary or principal Agent or Manager in India of every Shipping Companies. Company shall, in the case of a Shipping Company trading between British India and any other country, pay to Government in respect of one moiety of the nett profits made by each of the ships of such Company engaged in such trade, during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies in the rupee,

and in the case of every other Company pay to Government in respect of the whole of the nett profits made in British India by such Company during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies for every rupee,

and shall prepare, and, on or before the thirtieth day of April next deliver, to the Collector, a statement in writing signed by him showing the result of such accounts.

12. If in the case of any Company no such accounts have been made up within the year ending on the thirty-first day

of March, 1871, the Treasurer, Secretary or principal Agent or Manager of such Company shall prepare, and, on or before the thirtieth day of April next, deliver to the Collector a return in writing signed by him and stating the nett profits made by such ships or by the Company (as the case may be) during the year ending on the said thirty-first day of March.

13. Whenever the Collector has reason to believe that any statement or return mentioned in section eleven or section twelve is incorrect or incomplete, he may cause a notice to be served on the Treasurer, Secretary, Agent or Manager by whom such statement or return was delivered, requiring him, on or before a day to be mentioned in the notice, to attend at the Collector's office and to produce for the inspection of the Collector such of the accounts of the Company as refer to the year mentioned in section eleven or section twelve (as the case may be) and as are in the possession or power of such Treasurer, Secretary, Agent or Manager.

The Collector shall thereupon make an order determining the amount at which the Company shall be assessed under this Part and the day on which such amount shall be paid, and, subject to the provisions hereinafter contained, such sum shall be payable accordingly.

14. Every such Treasurer, Secretary, Agent or Manager is hereby indemnified for all payments made in pursuance of section eleven or section thirteen.

PART IV.

DUTIES ON INTEREST ON GOVERNMENT SECURITIES.

15. A yearly duty of two pies for every rupee shall be levied upon all interest on securities of the Government of India becoming due on or after the first day of April 1871.

16. Every person empowered to pay such interest shall deduct the duty at the place where the interest is paid,

and shall, as soon as may be after making such deduction, pay the same to the credit of the Government of India, or as such Government from time to time directs:

Provided that no such duty shall be deducted from the interest on any such security where the owner thereof produces a certificate signed by the Collector that his annual income, including such interest, is less than seven hundred and fifty rupees.

PART V.

DUTIES ON ALL OTHER INCOME AND PROFITS.

17. A yearly duty of two pies for every rupee shall be levied upon all income of seven hundred and fifty rupees per annum or upwards not chargeable under Part II, Part III, or Part IV of this Act.

18. The trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic, or idiot, and having the control of the property of such infant, married woman, luna-

tic, or idiot, whether such infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot be chargeable under this Part, be chargeable with the said duty in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were sole, or to such lunatic or idiot if he were capable of acting for himself.

Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt through an agent, of any income chargeable under this Part, shall be chargeable in the name of such agent in the like manner and to the like amount as he would be charged if resident in British India and in actual receipt of such income.

19. Every trustee, guardian, curator, committee or agent shall, when required by the Collector, deliver a statement signed by him, of the amount of the income in respect whereof he is chargeable on account of such infant, married woman, lunatic, idiot or non-resident, together with a declaration of the truth of the statement.

The Collector shall have power to serve a notice upon any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent, requiring him to deliver on or before a day to be specified in the notice a statement signed by him of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

20. Receivers or Managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees, shall be chargeable under this Act in respect of all income officially in their possession or under their control.

21. When any trustee, guardian, curator or committee, or agent is assessed under this Act in such capacity;

or when any receiver or manager appointed by any Court, Court of Wards, Administrator General, or Official Trustee is assessed under this Act in respect of the income and profits officially received by him;

every person and Court so assessed may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as shall be sufficient to pay the amount of the assessment.

Every such person and Court is hereby indemnified for every retention and payment made in pursuance of this Act.

22. Owners of lands or of houses occupying the same shall be chargeable in respect of the annual value thereof at nine-tenths of the full rent at which such lands or houses are worth to be let for the year.

The Local Government may, with the sanction of the Governor General in Council, prescribe, for the whole or any part of the territories subject to such Local Government, special rules for the assessment of incomes derived from land, at an amount bearing a fixed proportion to the revenue assessed thereon.

All such rules shall be published in the local official Gazette and shall thereupon have the force of law.

23. In the case of every person chargeable under this Part whose annual income or profits is or are in the Collector's opinion on four thousand rupees or upwards, the Collector shall,

and in the case of every other person so chargeable,

the Collector may

cause a notice to be served on him requiring him to fill in a return of his income during one year ending on the day of the year immediately preceding the year of assessment on which his accounts have been usually made up or on the thirty-first day of March 1871, and to state in such return the period during which such income has actually accrued.

Such notice shall be in the form to be prescribed by the Governor General in Council, and shall specify the day by which the return is to be made, and the place of the Collector's office at which the return is to be made.

Every such notice shall be signed by the Collector.

The form of the return shall accompany the notice.

24. Every person on whom such notice is served shall send to or deliver at the Collector's office the return duly filled in and signed by him.

A declaration shall be added by such person at the foot of the return, (a) that the income stated therein is truly estimated on all the sources therein mentioned, (b) that it has actually accrued within the period therein stated, and (c) that he has no other source of income.

25. Every person, when required so to do by a notice in the form to be prescribed by the Governor General in Council shall, within the period mentioned in such notice, prepare and deliver to the Collector a list containing, to the best of his belief, the name of every lodger or inmate resident in his dwelling-house, and of any other persons receiving salary or emoluments amounting to sixty-two rupees eight annas per mensem or upwards, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who has any ordinary place of residence elsewhere, at which he is liable under this Act to be assessed, and who desires to be so assessed at such place.

Such lists shall be signed by the persons respectively delivering the same, and shall be prepared in the form to be prescribed as aforesaid.

26. The Collector shall from time to time determine what persons are chargeable under this Part, and the amount at which every such person shall be assessed,

and in making such assessment income exempted under section seven shall be treated as chargeable under this Part.

27. Every such assessment shall be made upon the full amount of such person's income during the year ending on the day of the year next before the year of assessment on which his accounts have been usually made up, or on the thirty-first day of March 1871.

In the case of a person for the first time becoming chargeable under this Part within the year of assessment, or within the year next before such year, the assessment shall be made according to an average of his income for such period as the Collector, under the circumstances, directs.

28. The Collector shall cause a notice to be served on every person chargeable under this Part, stating—

(1).—The name and the profession, trade or other source of the income of such person, or in respect of which he is chargeable;

(2).—The year or portion of the year for which the duty is to be paid;

(3).—The place or places, district or districts, where such income accrues; and

(4).—The amount to be paid;

and requiring him within fifteen days from the date of the service either to pay such amount or to apply to the Collector to have the assessment reduced or cancelled.

29. Such amount shall be paid to the Collector, or, who shall give a receipt for such payment to the person making the same:

Provided that, if such income accrues at or in more than one place or district, the receipt shall be granted and payment made by and to the Collector for the place or district at or in which the person mentioned in the notice resides, or (in the case of a firm) at or in which its principal place of business in British India is situate.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

30. Every such receipt shall specify—

(1).—The name and source or sources of the income of the person by or on whose behalf the duty is paid;

(2).—The year or portion of the year for which the duty is paid;

(3).—The amount paid, and the date of payment; and

(4).—The place or places, district or districts, where the income accrues;

and shall be admissible as evidence of all matters contained therein.

PART VI.

PETITIONS AND APPEALS AGAINST ASSESSMENTS.

31. Any person objecting to the amount at which he is assessed, or denying his liability to be assessed under Part V, may apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled:

Such petition shall ordinarily be presented within fifteen days from the date of the service of the notice mentioned in section twenty-eight. But if the Collector is satisfied that the objector has not received such notice, the petition may be presented within fifteen days from the day on which in the Collector's opinion he became aware of the assessment:

Provided that no person served with a notice under section twenty-three shall be entitled to apply by petition under this section unless he has made the return required in such notice on or before the day therein mentioned, or unless he satisfies the Collector that he had a sufficient excuse for not making such return.

The petition shall be in the form contained in the schedule hereto annexed, or as near thereto as circumstances admit, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

32. The Collector shall fix a day and place for the hearing of the petition, and, on the day and at the place so fixed, or on the day and at the place (if any) to which he has adjourned such hearing, shall hear such petition and pass his order thereon.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the petitioner's assessment to an amount to be specified in the order.

If the order be in favour of the petitioner, the Collector shall at once refund the fee on the petition.

If the order simply reject the petition or reject the petition and enhance the petitioner's assessment, the petitioner shall within fifteen days from the passing of the order pay the amount mentioned in the said notice or in the order of enhancement (as the case may be).

33. Any person dissatisfied with any order under section thirteen or section thirty-two may, within fifteen days from the date thereof, on payment of the sum payable under such order, present a petition of appeal to the Commissioner of Revenue of the Division, whose order upon such appeal shall be final.

The time requisite for obtaining a copy of the order shall be excluded in computing the said period of fifteen days.

The order of such Commissioner shall be final. It may be in favour of the petitioner, or it may simply reject the petition, or it may reject the

petition and enhance the assessment to an amount to be specified in the decision.

If the order rejects the petition and enhances the assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the order of enhancement.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, and a copy of the Collector's order thereon and a list of the documents (if any) on which the appellant relies.

Neither of such copies shall be chargeable under the Court Fees Act.

When the decision on such appeal is in favour of the petitioner, the value of the fee on his petition of appeal, and (where he has presented a petition to the Collector) the fee on such petition, together with the excess paid by him, or (when the decision is that the petitioner, or the Company which he represents, is not chargeable under this Act) the whole sum so paid, shall at once be refunded.

34. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner, or the Company which he represents, should be assessed, and may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the sources of the income in question.

35. Whenever the Collector has reason to believe that, in assessing any person under this Act, any source of income not specified in the receipt granted to him under section twenty-nine has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a further notice to be served on such person, stating the amount to be paid in respect of such source.

The provisions contained in sections twenty-eight to thirty-four (both inclusive) shall apply to such notice and regulate the procedure thereunder.

PART VII.

PAYMENT AND RECOVERY OF DUTIES.

36. All duties under this Act, except when they are deducted under section eight, section nine, or section sixteen shall be payable on the first day of April 1871:

Provided that the amount so payable may be paid by two equal instalments: the first instalment to be paid on some day not later than fifteen days after service of the notice mentioned in section twenty-eight upon the person paying the same, and the second instalment on the first day of October next.

37. In any case of default under this Act, the Collector may, if a notice has been served on the defaulter requiring him to pay, within fifteen days from the date of the

service, the amount of the duty or instalment due by him under this Act, either recover a sum not exceeding double the amount as if it were an arrear of land-revenue,

or pass an order that a sum not exceeding double the amount of such duty or instalment shall be recovered from such defaulter.

Every such order shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and such order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money and the procedure under the said Code in respect of the following matters:—

- (a) sales in execution of decrees;
- (b) arrests in execution of decrees for money;
- (c) execution of decrees by imprisonment;
- (d) claims to attached property; and
- (e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the monies mentioned in such order, save that all the powers and duties conferred and imposed by the said Code upon the Court shall be executed by the Collector by whom such order has been made or to whom a copy thereof has been transmitted for execution according to the provisions of the said Code, section two hundred and eighty-six:

Provided that, where any person has presented a petition under section thirty-one, such sum shall not be recoverable from him unless, within fifteen days from the passing of the order thereon, he fails to pay the amount (if any) required by such order.

On the recovery of such sum from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

38. If during or within two months from the end of the year for which any assessment under Part V has been made, the Company or

person assessed proves to the satisfaction of the Collector, that the nett profits or income of such Company or person during such year fell short of the sum so assessed, the Collector may cause the assessment made for such year to be amended as the case requires, and if the sum assessed has been paid, may refund the sum overpaid.

In case any Company or person assessed under Part III or Part V ceases to carry on the trade or business in respect whereof such assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such Company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made,

such Company or person or its or his representative in interest may apply to the Collector within three months after the end of such year, and on proof thereof to his satisfaction, the Collector shall amend the assessment as the case may require, and give such relief to the Company or

person charged as is just, and in cases requiring it, the Collector shall refund such sum as has been overpaid on the assessment amended or vacated.

PART VIII.

PENALTIES.

39. Every Treasurer, Secretary, Agent, Manager Treasurers, &c., failing to make payments or deliver returns. or other person failing to make any payment or deduction, or to prepare and deliver in due time any statement or return, or to produce any accounts, required by section nine, ten, eleven, twelve or thirteen,

and every trustee, guardian curator, committee Trustees, &c., failing to deliver statements or declarations. or agent failing to deliver any statement or declaration required by section nineteen,

shall, for every day during which such default continues, be fined, on conviction before a Magistrate, ten rupees.

The Commissioner of the Division shall have power to remit wholly or in part any penalty imposed under this section.

40. Whoever makes a statement in any declaration or list made or delivered under section twenty-four or twenty-five, which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have committed the offence described in section one hundred and seventy-seven of the Indian Penal Code.

Whoever makes a statement in any petition presented under section thirty-one which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

41. No person shall be proceeded against for any offence under section thirty-nine or section forty except at the instance of the Collector.

42. In sections one hundred and ninety-three and two hundred and twenty-eight of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

PART IX.

MISCELLANEOUS.

43. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

44. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

45. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector.

Whenever it may be practicable, the service of the notice shall be on the person therein named, or, in the case of a firm or a Hindú undivided family, on some member thereof.

When such person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

46. When any Company or firm has several places of business in the territories subject to different Local Governments, the Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business, and when any Company has several Agents or Managers, which of them shall, for the purposes of this Act, be deemed to be the principal Agent or Manager.

When any Company or firm has several places of business in the territories subject to a single Local Government, such Government shall have power to declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

When any person has several places of residence in the territories subject to different Local Governments, the Governor General in Council shall have power

to declare which of such places shall, for the purposes of this Act, be deemed to be his residence, and when any person has several places of residence in the territories subject to a single Local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.

The powers given by this section may be delegated to and exercised by such officers as the Governor General in Council or the Local Government, as the case may be, shall from time to time appoint in this behalf.

Power to prescribe forms and make rules.

47. The Governor General in Council may from time to time

(a) prescribe forms for the returns, notices and lists hereinbefore mentioned,

(b) make rules consistent with this Act for the Governor General in Council empowered to make rules. guidance of officers in matters connected with its enforcement, and

(c) delegate to any Local Government the powers given by this section, clause (b), so far as regards the territories subject to such Government.

SCHEDULE

Form of Petition under Section 31.

Stamp
eight annas.

TO THE COLLECTOR OF

The day of 187 .
The petition of A. B. of

SHEWETH—

1.—That under the Indian Income Tax Act your petitioner has been assessed in the sum of twenty-seven rupees for the year commencing the first day of April 187 .

2.—That your petitioner's income and profits accruing and arising from [here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrues or arise] for the year ending the thirty-first day of March last were rupees , as will appear from the documents of which a list is presented herewith.

3.—That such income and profits actually accrued and arose during a period of months and days. [Here state the exact number of months and days in which the income and profits accrued and arose.]

4.—That during the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly, and that the value of the fee on this petition may be refunded [or that he may be declared not to be chargeable under the said Act, and that the value of the fee on this petition may be refunded].

(Signed) A B

Form of Verification.

I, A. B., the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) A B

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information:—

Act No. XIII of 1871.

An Act to consolidate and amend the law relating to Customs Duties.

WHEREAS it is expedient to consolidate and amend the law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Indian Tariff Act, 1871."

Local extent.

It extends to the whole of British India except Aden;

Commencement.

And it shall come into force on the passing thereof.

2. There shall be levied and collected, in every port to which this Act applies, the duties specified in schedules A and B hereto annexed.

3. Goods not prohibited to be imported into or used in British India, composed of dutiable articles, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Saving clause.

4. Nothing herein contained affects Act No. XX of 1867, or authorizes—

- (1) the levy of import duties on articles (other than salt, opium and spirits) imported into one port in British India from another;
- (2) the levy of export duties on articles exported from one port in British India to another;
- (3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India.

And, notwithstanding anything herein contained, no opium shall be exported from British India, unless it be covered by a pass granted by an officer appointed in this behalf by the Local Government.

5. Section twenty-seven of the Consolidated

Customs Act shall be construed as if, for the words "for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted (that is to say) "for which a specific value is not fixed by the Indian Tariff Act, 1871;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

6. The Governor General in Council may Power to fix value of dutiable goods. from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

7. Nothing in schedule B hereto annexed applies to pepper exported by sea from the port of Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandi, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

8. Duties of customs shall be levied on goods passing by land into or out of Foreign European Settlements situate on the line of coast within the limits of the Presidency of Fort Saint George or the Presidency of Bombay at the rates prescribed in the schedules A and B hereto annexed.

9. The enactments mentioned in schedule C hereto annexed are repealed to the extent specified in the third column of the same schedule.

SCHEDULE A.

IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c. ...	<i>Ad valorem.</i>	
2	ARMS, AMMUNITION AND MILITARY STORES—		
	Gunpowder, common ...	0 5 per lb.	
	" sporting ...	1 0 "	
	Fire-arms and parts thereof ...	<i>Ad valorem.</i>	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Re- gulation Accoutrements and Uni- forms imported for private use by persons in the public service ...	<i>Ad valorem.</i>	
3	ASPHALTE ...	20 0 per ton.	
4	BEADS AND FALSE PEARLS—		
	Beads, China ...	30 0 per cwt.	
	" Common ...	28 0 "	
	" Ruby, of all sizes ...	0 12 per lb.	
	" Seed ...	0 10 "	
	" Small, Scarlet, and Red ...	0 10 "	
	" Coral (false) Moorzun ...	0 8 per corgé of 2,000 beads.	
	All other sorts of false Corals and Beads ...	<i>Ad valorem.</i>	
	Pearls, false, Bajeriah ...	5 0 per lakh.	
	" Boria ...	1 0 per thousand.	
	" Jouria ...	8 0 per lakh.	
	" Nathia ...	0 6 per thousand.	
	" Tachea ...	0 12 " "	
	" Wattannah ...	10 0 per lakh.	
	All other sorts ...	<i>Ad valorem.</i>	Seven and a half per cent.
5	CABINET-WARE ...	<i>Ad valorem.</i>	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS—		
	Candles, Wax ...	1 0 per lb.	
	" Paraffine ...	0 8 "	
	" Spermaceti ...	0 8 "	
	" Composition and other sorts ...	0 5 "	
7	CARRIAGES ...	<i>Ad valorem.</i>	
8	CLOCKS, WATCHES, AND OTHER TIME- KEEPERS ...	<i>Ad valorem.</i>	
9	COFFEE—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 "	
	CORALS, REAL ...	<i>Ad valorem.</i>	
	CORKS ...	1 8 per gross.	
	COTTON—		
	Thread—		
	Sewing Thread, White and Coloured ...	0 11 per lb.	
	" In reels, or on cards of one hundred yards (and <i>pro rata</i> above and below)* ...	2 4 per gross reel.	
	" Goa and Country ...	30 0 per cwt.	

* Exceeding this length to be charged in proportion.

SCHEDULE A.

IMPORT TARIFF—continued.

0	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	COTTON—continued.	Rs. A.	
	Twist—		
	Mule, under No. 15	0 6 per lb.	Three and a half per cent.
	Nos. 16 to 24	0 9 "	
	25 to 32	0 10 "	
	33 to 42	0 11 "	
	43 to 52	0 12 "	
	53 to 60	0 14 "	
	No. 70	0 15 "	
	80	1 0 "	
	90	1 1 "	
	100	1 2 "	
	110	1 3 "	
	120	1 4 "	
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20	0 10 "	Three and a half per cent.
	30	0 11 "	
	40	0 13 "	
	50	0 15 "	
	Above 50	1 2 "	
	Turkey Red Twist, all kinds*	1 6 per lb.	* Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.
	Twist, Orange, Red and other Colours*	0 15 "	
	Piece Goods—		
	Grey—		
	Mulls	1 1 per lb.	Five per cent.
	Jaconets exceeding 10 × 10 to the quarter inch	0 13 "	
	Other Jaconets	0 11 "	
	Shirtings, Madapollams and Prints	0 11 "	
	Long Cloths, Jeans, Domestics, Sheetings, Drills and T. Cloth	0 9 "	
	Other sorts	Ad valorem.	
	Cotton Rope	25 0 per cwt.	Seven and a half per cent.
	Cotton Goods, other kinds	Ad valorem.	
13	DRUGS AND MEDICINES—		
	Acid, Sulphuric	0 3 per lb.	
	Alkali, Country (Sajee Khar)	2 0 per cwt.	
	Aloes, black	10 0 "	
	" Socotra	25 0 "	
	Alum	3 8 "	
	Arsenic	25 0 "	
	" China, Munseel	8 0 "	
	Assafœtida (Hing)	55 0 "	
	" Coarse (Hingra)	10 0 "	
	Brimstone, Flour	7 0 "	
	" Roll	6 0 "	
	" Rough	4 8 "	
	Camphor, Bhimsing (Barras)	50 0 per lb.	
	" Refined cake	65 0 per cwt.	
	" Crude in powder	50 0 "	
	Cassia Lignea	38 0 "	

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	DRUGS AND MEDICINES—continued.	Rs. A.	
	Coova, red ...	<i>Ad valorem.</i>	
	Copperas, green ...	2 8 per cwt.	
	Quinine ...	<i>Ad valorem.</i>	
	Sal Ammoniac ...	22 0 per cwt.	
	Salep ...	60 0 "	
	Senna Leaves ...	6 0 "	
	All other sorts ...	<i>Ad valorem.</i>	
14	DYEING AND COLOURING MATERIALS—		
	Cochineal ...	1 12 per lb.	
	Gallnuts, Country, Myrabolam ...	3 0 per cwt.	
	" Persian ...	35 0 "	
	Gamboge Wood ...	20 0 "	
	Madder or Munjeet ...	10 0 "	
	Orchilla Weed ...	8 0 "	
	Saffron, Europe ...	16 0 per lb.	
	" Meadow, Soorunjun ...	10 0 per cwt.	
	" Persian ...	12 0 per lb.	
	" In cakes or lumps ...	5 0 "	
	Sapan Wood and Root ...	3 8 per cwt.	
	Aniline Dyes ...	0 8 per oz.	
	All other sorts ...	<i>Ad valorem.</i>	
15	FIREWORKS—		
	China ...	30 0 per box of 133½ lbs.	
	Other sorts ...	<i>Ad valorem.</i>	
16	FLAX, MANUFACTURES OF—		
	Piece Goods ...	<i>Ad valorem.</i>	Five per cent.
	Other sorts, including linen thread	<i>Ad valorem.</i>	
17	FRUITS AND VEGETABLES—		
	Almonds, without shell ...	25 0 per cwt.	
	" with shell ...	10 0 "	
	Cajoo kernels ...	10 0 "	
	Cocoanuts ...	30 0 per thousand.	
	" kernel (Copra) ...	9 8 per cwt.	
	Currants, Europe ...	35 0 "	
	" Persian ...	12 0 "	
	Dates, dry, in bags ...	4 0 "	
	" wet, " ...	3 0 "	
	" " in pots ...	6 0 "	
	Figs, Europe ...	42 0 "	
	" Persian, dried ...	6 0 "	
	Garlic ...	4 0 "	
	Pistachio Nuts ...	14 0 "	
	Prunes, Bussorah ...	12 0 "	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis ...	12 0 "	
	" Monoeka, Persian Gulf and Red Sea ...	7 0 "	
	" Malaga and Bloom ...	0 10 per lb.	
	" Other sorts ...	<i>Ad valorem.</i>	
	Walnuts, Akroot ...	5 0 per cwt.	
	Mangoes, dried ...	<i>Ad valorem.</i>	
	Prunes, Europe ...	<i>Ad valorem.</i>	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free	<i>Ad valorem.</i>	

Seven and a half per cent.

Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLES.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
18	GLASS AND GLASS-WARE— Bangles, Glass, China, Gilt ... " not Gilt ... Glass, Broken ... " China, of all colours ... " Crown, coloured ... " " of sizes ... Glass and Glass-ware of all other sorts, except Bottles which are free ...	Rs. A. 10 0 per 100 pairs. 5 0 " 5 0 per cwt. 32 0 per 133½ lb. 32 0 per 100 supl. feet. 5 0 per 100 supl. feet. <i>Ad valorem.</i>	Seven and a half per cent.
19	GUMS— Gum, Ammoniac ... " Arabic ... " Bdellium, common Gum ... " Benjamin ... " Bysabole, coarse Myrrh ... " Copal ... " Frankincense or Olebanum.. ... " Gambier (or Kino) ... " Myrrh ... " Persian (false) ... " Rosin ... All other sorts ...	10 0 per cwt. 16 0 " 5 0 " 33 0 " 12 0 " 65 0 " 9 0 " 8 0 " 24 0 " 3 0 " 12 0 " <i>Ad valorem.</i>	
20	GROCERIES NOT OTHERWISE DESCRIBED...	<i>Ad valorem.</i>	
21	HIDES AND SKINS— Border Hides, prepared ... Buffalo Hides, Country, Tanned ... Calf Skins ... Chamois Skins ... Cow Hides, Country, Tanned ... Rhinoceros Leather ... Other sorts ...	30 0 each. 80 0 per score. 40 0 per dozen. 6 0 " 60 0 per score. 40 0 per cwt. <i>Ad valorem.</i>	
22	INSTRUMENTS, MUSICAL ...	<i>Ad valorem.</i>	
23	IVORY AND IVORY-WARE— Elephants' Grinders ... Tusks above twenty lbs. ... Tusks ten lbs. and not exceeding twenty lbs. ... Tusks under ten lbs. ... Sea Cow or Moyo Teeth, three lbs. and upwards ... Sea Cow or Moyo Teeth, under three lbs. ... Ivory, Manufactures of ...	16 0 per cwt. 300 0 " 225 0 " 125 0 " 225 0 " 75 0 " <i>Ad valorem.</i>	
24	JEWELLERY, INCLUDING PLATE— Silver-ware, plain ... " embossed ... Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	1 6 per tolah. 2 0 " <i>Ad valorem.</i>	
25	LEATHER AND MANUFACTURES OF— Leather ... Boots and Shoes ... Harness and Saddlery ... Other sorts ...	<i>Ad valorem.</i>	

SCHEDULE A. IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR— Ale, Beer and Porter Cider and other fermented Liquors } Spirits ...	Rs. A.	{ One anna per Imperial Gallon. Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof. Provided that ten per cent. <i>ad valorem</i> shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines— Champagnes, Sparkling Wines and Liqueurs ... All other sorts ...	..... .....	Rs. A. 1 8 per Imperial Gallon or six Quart Bottles. 1 0 per ditto.
27	MATCHES— Lucifer and all other sorts ...	<i>Ad valorem.</i>	
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS ...	50 0 per hundred.	
29	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF— Brass Beads, Googree, China ... " Old ... " Sheets, rolls very thin ... Copper, Australian Cake ... " Bolt ... " Brazier's ... " China Cash ... " Japan ... " Nails and Composition ... " Nails ... " Old ... " Pigs and Slabs, Foreign ... " Sheet, Sheathing and Plate ... " Tiles, Ingots, Cakes and Bricks ... " China, White Copper-ware ... " Foil Dauk-pana, China ... " " " Europe ... All other kinds ...	0 12 per thousand. 35 0 per cwt. 80 0 " 41 0 " 43 0 " 43 0 " 28 0 " 41 0 " 43 0 " 40 0 " 38 0 " 43 0 " 40 0 " 1 4 per lb. 3 0 per book of 100 leaves. 4 0 " <i>Ad valorem.</i>	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
METALS, &c.—continued.		Rs. A.	
	Iron, Angle and T Iron ...	<i>Ad valorem.</i>	One per cent.
	" Beams, Pillars, Girders and Bridge-work ...	<i>Ad valorem.</i>	
	" Flat, Square and Bolt, including Scotch ...	80 0 per ton.	
	" Hoop, Plate and Sheet ...	100 0 "	
	" Nails, Rivets and Washers ...	10 0 per cwt.	
	" Nail Rod ...	90 0 per ton.	
	" Old ...	2 8 per cwt.	
	" Pig ...	40 0 per ton.	
	" Rod, Round, British, under half inch diameter ...	105 0 "	
	" Rod, Round, British, exceeding half inch diameter ...	80 0 "	
	" Swedish, Flat and Square ...	120 0 "	
	" Rice Bowls ...	3 0 per set of ten.	
	" " " " ...	1 8 per set of six.	
	" Galvanised ...	<i>Ad valorem.</i>	
	" Other sorts, except Anchors, Cables and Kentledge, which are free ...	<i>Ad valorem.</i>	Seven and a half per cent.
	Lametta, Double reels ...	4 8 per score.	
	" Single " ...	2 4 "	
	Lead, Pig ...	10 0 per cwt.	
	" Pipes ...	13 8 "	
	" " tinned ...	16 0 "	
	" Sheets (other than thin Sheets for Tea Canisters, which are free) ...	12 0 "	
	Ore Galena ...	13 0 "	
	Gold leaf, Europe ...	4 0 per 100 leaves.	
	Mock Gold leaf ...	5 0 per 20 books.	
	Orsidue or Brass Leaves, foreign Europe ...	1 4 per lb.	
	" " China ...	0 12 "	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts ...	35 0 per cwt.	
	" ditto old ...	30 0 "	
	Quicksilver ...	1 0 per lb.	
	Shot, Bird ...	15 0 per cwt.	
	Spelter Nails ...	17 8 "	
	" Plate and other shapes ...	11 0 "	
	" Sheet or Zinc Sheathing ...	15 0 "	
	Steel, Blistered ...	9 0 "	
	" British ...	9 0 "	
	" Cast ...	25 0 "	
	" Spring ...	10 0 "	
	" Swedish ...	10 0 "	
	Tin, Block ...	45 0 "	
	" Plates ...	12 8 "	
	Wire, Brass ...	0 8 per lb.	
	" Common Iron, Nos. 1 to 40 ...	9 8 per cwt.	
	" Copper ...	0 10 per lb.	
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred ...	10 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton ...	50 0 "	} Five per cent.
	" Europe, Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldiva and Laccadive ...	10 0 per cwt.	}
	" Yarn of all kinds ...	9 0 "	
	Cordage, Hemp, Europe ...	18 0 "	
	" Manilla ...	20 0 "	
	Dammer " ...	5 0 "	
	Pitch, American and Europe ...	13 0	} per barrel not exceeding three cwt. and <i>pro rata</i> above and below.
	" Coal ...	4 8	
	Tar, American ...	13 0	} Ditto ditto.
	" Coal ...	6 8	
	" Swedish and Archangel ...	14 0	
	Twine, Europe, Sail ...	0 8 per lb.	
	All other sorts, except Oakum, which is free ...	<i>Ad valorem.</i>	
31	OILS—		
	Cardamom ...	10 0 per lb.	} Seven and a half per cent.
	Cassia ...	4 0 "	
	Cinnamon, Ceylon ...	10 0 "	
	Cocoonut ...	20 0 per cwt.	
	Earth ...	10 0 "	
	Grass ...	2 0 per lb.	
	Jingelce or Teel ...	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	0 12 per Impl. gal.	
	Linseed, Country ...	18 0 per cwt.	
	" Europe ...	2 4 per Impl. gal.	
	Naphtha ...	30 0 per cwt.	
	Otto, of sorts ...	20 0 per ounce.	
	Sandalwood ...	8 0 per lb.	
	Sorrel ...	20 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Whale and Fish ...	15 0 per cwt.	
	Wood ...	15 0 "	
	All other sorts, except Cocum and Slush Fat, which are free ...	<i>Ad valorem.</i>	
32	OIL AND FLOOR CLOTH ...	<i>Ad valorem.</i>	Five per cent.
33	OPIUM	} Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATERIALS—		
	Ochre, all colours ...	3 0 per cwt.	} Seven and a half per cent.
	Paints of sorts ...	12 0 "	
	Composition Paint and Patent Driers ...	30 0 "	

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	PAINTS, COLOURS AND PAINTER'S MATERIALS—continued.	Rs. A.	
	Prussian Blue, China ...	0 8 per lb.	} Seven and a half per cent.
	" " Europe ...	1 8 "	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 } per box of	
	" Macao ...	30 0 } 90 bundles.	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
35	PERFUMERY—		
	Atary, Persian ...	15 0 per cwt.	} Seven and a half per cent.
	Rose Flowers, Dried ...	10 0 "	
	Rose Water ...	1 12 per Impl. gal.	
	All other sorts ...	<i>Ad valorem.</i>	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS ...	<i>Ad valorem.</i>	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>	Five per cent.
38	PORCELAIN AND EARTHEN-WARE ...	<i>Ad valorem.</i>	
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ...	0 9 per lb.	} Seven and a half per cent.
	Beef ...	{ 60 0 per tierce of three cwt.	
		{ 40 0 per barrel of two cwt.	
	Cheese ...	0 10 per lb.	
	Fish Maws ...	50 0 per cwt.	
	Fish Sozille and Singally, Small ...	6 0 per cwt.	
	Flour ...	25 0 per barrel or sack of 200 lbs.	
	Ghee ...	36 0 per cwt.	
	Hams ...	0 8 per lb.	
	Pork ...	{ 50 0 per tierce of three cwt., and	
		{ 34 0 per barrel of two cwt.	
	Shark Fins ...	20 0 per cwt.	
	Tongues, Salted ...	10 0 per keg of six.	
	Vinegar in Wood, Europe ...	1 8 per Impl. gal.	
	" " Persian ...	0 12 "	
	" " Country ...	0 6 "	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free ...	<i>Ad valorem.</i>	
40	RAILWAY MATERIALS—		
	Of Iron ...	<i>Ad valorem.</i>	} One per cent.
	Steel Rails and other articles intended for the permanent way of railways ...	<i>Ad valorem.</i>	
	Other sorts ...	<i>Ad valorem.</i>	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
41	RATTANS AND CANES—	Rs. A.	
	Canes, Malacca ...	1 0 per dozen.	} Seven and a half per cent.
	Rattans ...	7 0 per cwt.	
	All other sorts ...	<i>Ad valorem.</i>	
42	SALT—		
	imported from any place whether within or without British India,		Rs. A.
	(a) into British Burma	0 8 per maund.
	(b) into the territories under the government of the Lieutenant Governor of Bengal	3 4 "
	(c) into any other part of British India	1 13 "
43	SEEDS—		
	Anchuchuck ...	10 0 per cwt.	}
	Anise, Europe ...	28 0 "	
	Assalia ...	7 0 "	
	Cajoo ...	3 0 "	
	Castor ...	4 8 "	
	Cummin ...	12 0 "	
	" Black ...	5 0 "	
	Esubgool ...	5 0 "	
	Linseed ...	5 0 "	
	Methee ...	5 0 "	
	Mustard ...	4 8 "	
	Quince Seed or Badana ...	50 0 "	
	Rape or Sursee ...	4 8 "	
	Sawjeerah ...	25 0 "	
	Tookmeria ...	7 0 "	
	All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free ...	<i>Ad valorem.</i>	
44	SHELLS—		
	Chanks, "large shells," for Cameos ...	10 0 per hundred.	} Seven and a half per cent.
	" White, Live ...	6 0 "	
	" " Dead ...	3 0 "	
	Cowdas, Mozambique and Zanzibar ...	3 0 "	
	" from other places ...	0 8 "	
	Cowries—		
	Bazar, Common ...	4 0 per cwt.	
	Maldiva ...	16 0 "	
	Sunkley ...	40 0 "	
	Yellow, Superior Quality ...	8 0 "	
	Mother o' Pearl ...	8 0 "	
	Tortoise Shell ...	6 0 per lb.	
	" Nuck ...	1 0 "	
	Nuckla and other sorts ...	<i>Ad valorem.</i>	
45	SILK—		
	Floss ...	8 0 per lb.	}
	Raw, Charon and Cochin-China ...	4 0 "	
	" Mathow ...	1 12 "	
	" Other kinds of China ...	7 0 "	
	" Persian ...	5 0 "	
	" Punjum and Cutchra ...	1 12 "	
	" Siam ...	4 0 "	

SCHEDULE A.

IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<i>SILK—continued.</i>	Rs. A.	
	Sewing Thread, China ...	8 0 per lb.	} Seven and a half per cent.
	Other sorts ...	<i>Ad valorem.</i>	
	Silk Piece Goods of sorts ...	<i>Ad valorem.</i>	Five per cent.
46	SOAP ...	<i>Ad valorem.</i>	} Seven and a half per cent.
47	<i>SPICES—</i>		
	Aloe Wood ...	3 0 per lb.	
	Aniseed Star ...	40 0 per cwt.	
	Betelnut, White, Sheverdhun ...	18 0 "	
	" all other kinds ...	4 0 "	
	" in husk ...	2 0 per thousand.	
	Cassia Buds, Nagkessur, China ...	0 8 per lb.	
	Chillies, Dried ...	8 0 per cwt.	
	Cloves ...	12 0 "	
	" in Seeds, Nurlavung ...	8 0 "	
	Mace ...	0 9 per lb.	
	" false ...	10 0 per cwt.	
	Nutmegs ...	0 10 per lb.	
	" in Shell ...	0 6 "	
	" Wild ...	12 0 per cwt.	
	Pepper, Black and Long ...	14 0 "	
	" White ...	25 0 "	
	All other kinds ...	<i>Ad valorem.</i>	
48	STATIONERY OTHER THAN PAPER ...	<i>Ad valorem.</i>	
49	<i>SUGAR AND SUGAR-CANDY—</i>		
	Sugar-Candy, China ...	20 0 per cwt.	
	" Loaf ...	23 0 "	
	" Soft ...	12 0 "	
	All other sorts of Saccharine Produce ...	<i>Ad valorem.</i>	
50	TEA ...	1 0 per lb.	
51	<i>TOBACCO—</i>		} Ten per cent.
	Manufactured ...	<i>Ad valorem.</i>	
	Unmanufactured ...	<i>Ad valorem.</i>	
	Articles, such as Pipes, &c., used in consumption of ...	<i>Ad valorem.</i>	} Seven and a half per cent.
52	TOYS AND REQUISITES FOR ALL GAMES... <i>Ad valorem.</i>		
53	<i>UMBRELLAS—</i>		} Seven and a half per cent.
	Cotton, Steel Ribs ...	0 13 each.	
	" Cane Ribs ...	0 11 "	
	" China Paper Kettisals ...	45 0 per box of 110	
	All other sorts ...	<i>Ad valorem.</i>	
54	<i>WOOLLEN GOODS—</i>		} Seven and a half per cent.
	Piece Goods ...	<i>Ad valorem.</i>	
	Braid ...	} <i>Ad valorem.</i>	
	Other sorts ...		

SCHEDULE B.

EXPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	COTTON GOODS—		
	Piece Goods—		
	Baftahs ...	30 0 per score.	} Three per cent.
	Gurrah ...	20 0 "	
	Khurwah ...	25 0 "	
	Mamoodie ...	32 0 "	
	Mirzapore Chintz ...	15 0 "	
	Patna ...	30 0 "	
	Shans ...	40 0 "	
	Tunjeeb, Oudh ...	26 0 "	
	Other sorts ...	<i>Ad valorem.</i>	
	Twist, Country, No. 10 ...	0 7 per lb.	
	" " " 20 ...	0 9 "	
	" " " 30 ...	0 10 "	
	" Hand Spun ...	0 5 "	
	All other kinds of Cotton Goods ...	<i>Ad valorem.</i>	
2	GRAIN OF ALL SORTS	Three annas per maund.
3	HIDES AND SKINS, TANNED—		
	Hides—		
	Buffaloe, Country, Tanned ...	70 0 per score.	} Three per cent.
	Cow " ...	50 0 "	
	Skins—		
	Goat and Sheep ...	10 0 "	
	Lamb ...	5 0 "	
	Any other sorts of Hides and Skins ...	<i>Ad valorem.</i>	
4	INDIGO	Three rupees per maund.
5	LAC—		
	Button ...	28 0 per cwt.	} Four per cent.
	Dye ...	45 0 "	
	Seed ...	20 0 "	
	Shell ...	28 0 "	
	Stick ...	16 0 "	
	Other sorts ...	<i>Ad valorem.</i>	
6	OILS—		
	Castor ...	16 0 per cwt.	} Three per cent.
	Cocanut ...	20 0 "	
	Fish ...	15 0 "	
	Grass ...	2 0 per lb.	
	Jingeely or Teel ...	20 0 per cwt.	
	Linseed ...	18 0 "	
	Mhowa ...	12 0 "	
	Mustard ...	16 0 "	
	Poppy ...	20 0 "	
	Rape or Sursee ...	16 0 "	
	Sandalwood ...	8 0 per lb.	
	Other sorts ...	<i>Ad valorem.</i>	

SCHEDULE B.

EXPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
7	SEEDS—		
	Castor Seed (Erundee) ...	4 8 per cwt.	} Three per cent.
	Coriander Seed ...	4 0 "	
	Cummin Seed ...	12 0 "	
	" Black (Caleejeera) ...	5 0 "	
	Ground Nuts, with shell ...	5 0 "	
	" without shell ...	6 0 "	
	Jingeely or Teel Seed ...	6 0 "	
	Linseed ...	5 0 "	
	Methce Seed ...	5 0 "	
	Mustard Seed ...	4 8 "	
	Poppy Seed ...	5 8 "	
	Rape or Sursee Seed ...	4 8 "	
	Other sorts ...	<i>Ad valorem.</i>	
8	SPICES—		
	Aloe Wood ...	3 0 per lb.	} Three per cent.
	Betelnut in Husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	" Large, Bastard ...	40 0 "	
	Chillies, Dried ...	8 0 "	
	Ginger, Dry (Rough), Malabar ...	10 0 "	
	" " " Bengal ...	7 0 "	
	" (Scraped) ...	15 0 "	
	Pepper ...	15 0 "	
	Turmeric ...	5 0 "	
	All other sorts ...	<i>Ad valorem.</i>	

SCHEDULE C.

(See section 9.)

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XIV of 1836 ...	Bengal Customs ...	So much as has not been repealed.
" VI of 1844 ...	Madras Customs ...	So much of schedules A and B as has not been repealed.
" I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
" XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that"
" XXIX of 1857 ...	Bombay Land Customs ...	So much of section two as has not been repealed.
" XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.

SCHEDULE C—continued.

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1868 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words “either by sea or”
„ XVII of 1870 ...	An Act to amend the Law relating to Customs Duties.	The whole.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

ACT No. XIV of 1871.

An Act for the further amendment of the Consolidated Customs Act.

For the further amendment of the Consolidated

Preamble.

Customs Act (No. VI of 1863); It is hereby enacted

as follows :—

1. Section twenty-three of the said Act shall be deemed to authorize and to have always authorized the Governor General in Council to prohibit or restrict the importation or exportation, by sea or by land, or both by sea and by land, of any particular class of goods.

2. As often as any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the form in the schedule to this Act annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

3. All goods found on board any boat in excess of the boat-note or Custom-house pass, whether such goods are intended to be landed or to be shipped on board any vessel, shall be liable to confiscation.

4. This Act shall be read with and taken as part of the Consolidated Customs Act.

SCHEDULE.

FORM OF BONDED WAREHOUSE WARRANT.

(See section 2.)

I do hereby certify that have deposited in the Warehouse of the undermentioned goods which goods, the engage on demand, after payment of rent and incidental charges and Government Dues or Customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

WHITLEY STOKES,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 31st March 1871, and was referred to a Select Committee with instructions to make their report thereon in two months:—

No. 14 of 1871.

A Bill to amend the Railway Act.

WHEREAS it is expedient further to amend Act No. XVIII of 1854 (*relating to Railways in India*);

Preamble.

It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Railway Act Amendment Act, 1871":

Local extent.

It extends to the whole of British India:

Commencement.

This section and sections two, four, eight and nine shall come into force on the passing hereof and the rest of this Act shall come into force in respect of any Railway or part of a Railway when rules have been made under section four for such Railway or part thereof;

And this Act shall be read with, and taken as part of, the said Act No. XVIII of 1854 (*relating to Railways in India*) and Act No. XIII of 1870 (*to apply the provisions of Act No. XVIII of 1854 to Railways belonging to, or worked by, Government*).

Interpretation-clause.

2. In this Act—
'Railway' includes all lines of rail, sidings, or branches, worked over by locomotive engines for the purposes of, or in connexion with, a Railway, also all stations, offices, ware-houses, fixed machinery and other works constructed, or being constructed for the purposes of, or in connexion with, a Railway:

'Cattle' means also elephants, camels, buffalos, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids.

Act XVIII of 1854, sections 19, 20 and 21 repealed.

3. Sections nineteen, twenty and twenty-one of the said Act No. XVIII of 1854 are hereby repealed.

4. The Governor General in Council, or the Local Government, with the sanction of the Governor General in Council, shall make rules, and may in like manner from time to time vary the same, for the provision of fences for any Railway or any part thereof and for roads constructed in connexion therewith, and of gates or bars at places where any Railway crosses a road on the level, and for the employment of persons to open and shut such gates or bars.

5. The expression 'public road' in The Cattle Trespass Act, 1871, sections eleven and twenty-six, shall be deemed to include a Railway whether or not it be fenced.

6. The owner or person in charge of any cattle trespassing or straying within the fences of any Railway duly provided with fences and gates or bars in accordance with the rules applicable to such Railway, shall, on conviction before a Magistrate, be liable to a fine not exceeding ten rupees for each animal, in addition to any amount that may be recovered under the Cattle Trespass Act.

7. Whenever cattle are wilfully driven or permitted to go upon or across any Railway duly provided with fences and gates or bars in accordance with the rules applicable to such Railway, otherwise than for the purpose of crossing the Railway at a gate or bar provided as aforesaid, the person in charge of such cattle, or, if he cannot be identified, then the owner of the said cattle, shall, on conviction before a Magistrate, be liable to a fine not exceeding fifty rupees for each animal, in addition to any amount that may be recovered under the Cattle Trespass Act.

8. The Governor General in Council, or the Local Government, with the sanction of the Governor General in Council, may from time to time authorize subsidiary rules to be made—

in the case of a Railway worked by a Company or person,—by such Company or person, and in the case of a Railway worked by Government,—by the Local Government, or an officer specially appointed in this behalf by the Local Government.

Every subsidiary rule so made shall, if consistent with the regulations made and allowed under section twenty-nine of the said Act No. XVIII of 1854, have the same force as such regulations.

9. The Governor General in Council may from time to time, by notification in the *Gazette of India*, empower any authority or concurrent authorities to exercise the powers of the Local Government under this Act and the Acts mentioned in section one in substitution for, or concurrently with, such Local Government, and may specify the local limits within which such powers may be so exercised.

Power to declare authority by which powers of Local Government are to be exercised in case of Railways.

Local Government under this Act and the Acts mentioned in section one in substitution for, or concurrently with, such Local Government, and may specify the local limits within which such powers may be so exercised.

STATEMENT OF OBJECTS AND REASONS.

The necessity for amending Act No. XVIII of 1854, relating to Railways in India, has long been recognized, and a Bill dealing with the subject in a comprehensive manner has long been before the Council. But objections have been taken to the form of the Bill, which are admitted to have force, and the Government of India considers that the whole question must be reconsidered. Hence a sensible delay must arise before the required amendment of the law is effected.

Certain matters, however, have from time to time come before the Government, which it is not expedient to leave unprovided for till the new law can be passed, and the present Bill is introduced to meet those cases for which immediate legislation seems necessary.

The principal point is the modification of the law as to fencing and cattle trespass, which is in some respects too strict and in others too lax.

It is further necessary to correct defects in the definitions of some of the terms used in the old law.

Also, some extension is needed to the power of making regulations for the guidance of Railway servants.

R. STRACHEY.

The 20th March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th March 1871:—

We, the undersigned, the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations to which the Bill to legalize marriages between certain Natives of India not professing the Christian Religion was referred, have the honour to report that we have considered the Bill and the papers noted in the margin.

Memorial from the Theists, known as Bráhmās of Calcutta, dated 11th September 1868.
 From President of Pársi community of Bombay, dated 11th November 1868.
 Memorial from certain members of the Hindú community of Bombay, dated 13th November 1868.
 " from Adi Bráhma Samájā of Calcutta, dated 26th November 1868.
 Endorsement, Home Department, No. 499, dated 1st December 1868, forwarding memorial from British Indian Association, dated 23rd November 1868.
 " Home Department, No. 500, dated 1st December 1868, forwarding letter from Government of Bengal, No. 5172, dated 29th October 1868, and enclosures.
 Memorial from the Pársis of Bombay, dated 15th December 1868.
 Endorsement, Home Department, No. 50, dated 21st January 1869, forwarding memorial from the Head of the Pársi community, Surát, dated 4th January 1869.
 " Home Department, No. 51, dated 21st January 1869, forwarding memorial of certain Pársi inhabitants of Bombay, dated 9th November 1868.
 " Home Department, No. 52, dated 21st January 1869, forwarding memorial from certain landholders, North-Western Provinces, Allahabad, dated 16th December 1868.
 Memorial from Members of Allahabad Institute, dated 2nd December 1868.
 Endorsement, Home Department, No. 97, dated 8th February 1869, forwarding letter from Secretary, Allahabad Bráhma Samájā, No. 43, dated 25th January 1869, and enclosures.
 " Home Department, No. 109, dated 10th February 1869, forwarding despatch from Secretary of State for India, No. 41, dated 8th December 1868.
 Minute by Hon'ble H. S. Maine, dated 4th September 1868.
 Memorial from Bombay Association, dated 2nd January 1869.
 From Officiating Under Secretary to Government of Bengal, No. 560, dated 8th February 1869.
 Memorial from Hindús of Bombay, dated 18th February 1869.
 Minute by Hon'ble Sir Dig Bijay Singh, dated 9th March 1869, and enclosures.
 From Chief Commissioner of Coorg, No. 113-2, dated 12th May 1869, and enclosures.
 " Secretary to Chief Commissioner, British Barma, No. 395, dated 2nd May 1869.
 " Officiating 1st Assistant Resident, Hyderabad, No. 2021, dated 1st July 1869, and enclosures.
 " Secretary to Government, North-Western Provinces, No. 1257a, dated 23rd August 1869, and enclosures.
 " Secretary to Government, North-Western Provinces, No. 1527A, dated 9th September 1869, and enclosures.
 Opinion by Hon'ble J. B. Norton, Advocate General, Madras, dated 11th August 1869.
 From Officiating Secretary to Chief Commissioner, Oudh, No. 4279, dated 25th September 1869.
 From Secretary to Government, Madras, No. 1480, dated 29th October 1869, and enclosures.
 " " to Chief Commissioner of Oudh, No. 5237, dated 20th November 1869, and enclosures.
 " " to Government, Panjáb, No. 1575, dated 10th November 1869, and enclosures.
 " " to Government, North-Western Provinces, No. 355A, dated 18th January 1870, and enclosure.
 Despatch from Secretary of State, No. 20, dated 6th May 1869.
 From Acting Under Secretary to Government of Bombay, No. 2242, dated 25th July 1870, and enclosures.
 Endorsement, Home Department, No. 507, dated 9th December 1870, forwarding letter from Acting Secretary to Government of Bombay, No. 3929, dated 15th October 1870, and enclosures.
 From Bábn Keshab Chandra Sen, dated 19th December 1870, forwarding opinion of the Advocate General, Calcutta.

It is the unanimous opinion of the Local Governments that the Bill as introduced should not be passed. They all, on the other hand, agree that the Bill would be unobjectionable if confined to the Bráhma Samájā, for whose benefit it was originally designed. We have, accordingly, narrowed its operation to the members of that sect.

We have provided that the parties shall, before the solemnization of the marriage, sign a declaration that they are members of the Bráhma Samájā, that they are unmarried, that the bridegroom has completed his age of 18 years and the bride her age of 14 years, that they are not related to each other within the degrees of consanguinity or affinity prohibited by the custom which would have regulated a marriage between them if the Act had not been passed, and (when the wife has not completed her age of eighteen) that the consent of her father or guardian has been given to the marriage.

We have provided that the marriage fee shall be payable immediately after the solemnization, and may, in case of non-payment, be recovered as if it were a fine.

In some cases, it appears that, in marriages heretofore solemnized between Bráhmās, the rule as to the age of the parties has not been strictly observed. In section (9) legalizing prior marriages, we have, accordingly, omitted the reference to clause 3 of section 2.

We have struck out the table of prohibited degrees, which, however well adapted to Bengal, was unsuited for other parts of India.

We recommend that the Bill thus altered be passed.

J. F. STEPHEN.

F. R. COCKERELL.

The 27th March 1871.

AMENDED BILL.

A Bill to legalize Marriages between members of the Bráhma Samája.

WHEREAS it is expedient to legalize marriages between the members of the sect called the Bráhma Samája when solemnized in accordance with the provisions of this Act; It is hereby enacted as follows:—

1. This Act may be cited as "The Bráhma Marriage Act, 1871."

Local extent. It extends to the whole of British India,

Commencement. and it shall come into force on the passing thereof.

Conditions of validity of Bráhma marriages. 2. Every marriage between members of the said sect shall be valid—

(1). If it is solemnized in the presence of the Registrar hereinafter mentioned and of at least three credible witnesses, in whose hearing each of the parties makes the following declarations:—

"I, A B, am a member of the Bráhma Samája."

"I, A B, declare in the presence of Almighty God that I take thee C D to be my lawful wedded wife [or husband]," or words to that effect:

(2). If the parties are unmarried:

(3). If the husband has completed his age of eighteen years, and the wife has completed her age of fourteen years:

(4). If the parties are not related to each other in any of the degrees of consanguinity or affinity prohibited by the custom which would have regulated marriages between them if this Act had not been passed; and

(5). If, in case the wife has not completed her age of eighteen years, the consent of her father or guardian has previously been given to the marriage.

*Explanation:—*A widower and a widow shall be deemed to be 'unmarried' within the meaning of this section.

3. It shall not be necessary for the Registrar to satisfy himself of the truth of the facts referred to in the second and following clauses of section two. But immediately before the solemnization of the marriage, a declaration in the form contained in the first schedule hereto annexed shall be signed by the following persons:—

(1) the parties to the intended marriage, and if the woman has not completed her age of eighteen years, her father or guardian, and

(2) three witnesses,

and shall be countersigned by the Registrar.

4. Every such marriage hereafter solemnized shall, as soon as may be after the solemnization thereof, be certified by such person as

the Local Government from time to time appoints in this behalf for the District in which the marriage is solemnized. He shall be called the Registrar of Bráhma Marriages, and he may be the Registrar appointed under the Indian Registration Act.

Such certificate shall be in the form contained of the second schedule hereto annexed, and shall be signed by the Registrar and three witnesses present at the marriage.

5. The husband shall pay a fee of two rupees to the Registrar, if the marriage is solemnized in his office, and if it is solemnized elsewhere within his District, such fee as the Local Government prescribes.

Every such fee shall be payable immediately after the solemnization of the marriage, and may, in case of non-payment, be recovered as if it were a fine imposed by the Magistrate of the District.

6. On payment or recovery of the fee the Registrar shall enter the declaration and certificate in a register to be kept by him for the purpose.

Such register shall at all reasonable times be open for inspection, and shall be admissible as evidence of the truth of the statements therein contained. Certified extracts therefrom shall on application be given by the Registrar on the payment to him by the applicant of two rupees for each such extract.

7. Every person required to subscribe or attest such declaration or certificate who wilfully neglects or omits so to do, shall, on conviction of such neglect or omission, be punished by a fine not exceeding one hundred rupees.

8. Every person making, signing or attesting any such declaration or certificate containing a statement which is false, and which he either knows or believes to be false, or does not believe to be true, shall be deemed guilty of the offence described in section one hundred and ninety-nine of the Indian Penal Code.

9. Every person married under this Act who, during the life-time of his or her wife or husband, contracts any marriage shall be subject to the penalties provided in sections four hundred and ninety-four and four hundred and ninety-five of the Indian Penal Code for the offence of marrying again during the life-time of a husband or wife.

10. Every member of the said sect who, before the passing of this Act, has gone through any ceremony with the intent of thereby contracting marriage with any other person who, at the time of the said ceremony, was a member of the same sect, shall be deemed to have been married under this Act, if the marriage was

solemnized in the presence of at least three witnesses, and if the conditions specified in section two, clauses two, four and five, were complied with in the case of such marriage.

FIRST SCHEDULE.

(See section 3).

Declaration.

We, *A B* [*the bridegroom*] and *C D* [*the bride*], hereby declare as follows:—

1. We, the said *A B* and *C D*, are members of the Bráhma Samája :

2. Neither of us is married :

3. I, *A B*, have completed my age of eighteen years and I, *C D*, have completed my age of fourteen years :

4. We believe that we are not related to each other in any of the degrees of consanguinity or affinity prohibited by the custom which would have regulated a marriage between us if the Bráhma Marriage Act had not been passed.

[*And where the bride has not completed her age of eighteen years :*]

5. The consent of *M N* the father [*or guardian*] of me, the said *C D*, has been given to a marriage between me, the said *C D*, and the said *A B*, and such consent has not been revoked.

6. We are aware that, if any statement in this declaration is false, and if the person making such statement either knows or believes it to be false, or does not believe it to be true, he or she is liable to imprisonment and also to fine.

(Signed) *A B* (*the bridegroom*).

C D (*the bride*).

Signed in our presence by the above named *A B* and *C D* :

G H,
I J, } (*three witnesses*).
K L,

[*And when the bride has not completed her age of eighteen years :*]

M N, the father [*or guardian*] of the above-named *C D*.

(Countersigned) *E F*,

Registrar of Bráhma Marriages for the District of

Dated the day of 18 .

SECOND SCHEDULE.

(See section 4).

Registrar's Certificate.

I, *E F*, certify that on the of 18 appeared before me *A B* and *C D*, each of whom in my presence and in the presence of three credible witnesses, whose names are signed hereunder, made the declarations required by the second section of the Bráhma Marriage Act, 1871, and I further certify that the said *A B* and *C D* are lawfully wedded husband and wife.

(Signed) *E F*,

Registrar of Bráhma Marriages for the District of

G H,
I J, } (*three witnesses*).
K L,

Dated the day of 18 .

WHITLEY STOKES,
Secy. to the Govt. of India.

Government of Bengal.

LEGISLATIVE DEPARTMENT.

THE following Act of the Lieutenant-Governor of Bengal in Council received the assent of His Honor on the 13th March 1871, and having been assented to by His Excellency the Governor General on the 18th idem, is hereby promulgated for general information:—

ACT No. III OF 1871.

An Act to increase the fees for the survey of steam vessels.

WHEREAS the fees now by law chargeable in respect of the grant of surveyors' certificates of the sufficiency of steam boats are insufficient to provide for the remuneration of competent persons where two surveyors are employed in making such survey, and it is generally necessary to employ two surveyors; It is hereby enacted as follows:—

I. Whenever two surveyors shall be employed in making a survey under the provisions of Act V of 1862 or Act I of 1868 passed by the Lieutenant-Governor of Bengal in Council, the owner or master of the steam vessel surveyed shall pay to each of the surveyors making the same a fee calculated on the tonnage of the vessel according to the rates in Schedule B to the said Act V of 1862 annexed, and such further fee as is provided in Section V of Act I of 1868 passed by the Lieutenant-Governor of Bengal in Council.

II. This Act shall be read with and as part of the said Act V of 1862 and Act I of 1868.

Construction of Act.

J. PITT KENNEDY,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.

THE following Act of the Lieutenant Governor of Bengal in Council received the assent of His Honor on the 20th March 1871, and having been assented to by His Excellency the Governor General on the 28th idem, is hereby promulgated for general information:—

ACT No. IV OF 1871.

An Act for the better sanitation of Pooree and other towns in Orissa, and regulation of Lodging-houses therein.

WHEREAS it is expedient to make provision for the licensing and regulation of pilgrims' lodging-houses at Pooree, and in the main lines of road leading to Pooree, and for the better sanitation of Pooree and other towns in Orissa; It is enacted as follows:—

I. The words and expressions following shall, in this Act, have and bear the meanings and construction hereby assigned to them, unless there be something in the subject or context repugnant to such meaning or construction; that is to say:—

The word "Lodger" shall mean an inmate liable to pay hire for accommodation in any house.

The word "Owner" shall mean the person entitled to the immediate possession of any house.

The expression "Lodging-house" shall mean a house licensed under this Act for the reception of lodgers.

The expression "Keeper of a lodging-house" shall mean the person to whom a license for the reception of lodgers in any house under this Act shall be granted.

The expression "The Magistrate" shall mean the Magistrate for the district of Pooree, or of any other district or part of a district to which this Act may be extended, or other officer in charge of the office of such Magistrate, or specially invested with power under this Act.

The expression "The Health Officer" shall mean the person whom the Lieutenant-Governor of Bengal shall appoint under this Act.

II. The Lieutenant-Governor of Bengal is hereby empowered to appoint a Health Officer to control and direct the sanitation and conservancy of the town of Pooree, and of the main lines of road leading thereto.

III. From and after the passing of this Act, it shall be lawful for the Magistrate, upon the application of the owner of any house in the town of Pooree, to grant to such applicant a license for the reception of lodgers in his said house, if the Magistrate be satisfied that such house is fit to be used as a lodging-house.

IV. The application for such license as in the preceding section is mentioned, shall be in writing, and shall be in the form set forth in schedule (A) of this Act, and shall be subscribed and verified by the

thereof in the manner provided by law for the verification of plaints. The license for the reception of lodgers to be granted by the Magistrate under this Act shall be in the form set forth in schedule (B) of this Act.

V. The Health Officer shall, when required by the Magistrate or the owner of any house, certify to the Magistrate the sanitary state and condition of such house, and the nature and extent of the accommodation which such house is capable of affording to lodgers.

VI. No license for the reception of lodgers shall be granted under this power of granting a license. Act by the Magistrate, unless the Health Officer shall certify in writing under his hand to the Magistrate that in his judgment the house, for the licensing of which for the reception of lodgers application shall have been made as aforesaid, is sufficiently ventilated, and has, within a reasonable distance from such house, a sufficient supply of water fit for human consumption, and also sufficient privy accommodation, and is otherwise fit for the reception of lodgers. The said Health Officer shall also certify to the Magistrate the largest number of lodgers which such house can, having regard to the number of persons permanently residing therein, accommodate with safety to the health of such lodgers, and no license under this Act shall be granted by the Magistrate for the reception in any house of any number of lodgers in excess of the number of lodgers which the Health Officer shall have so certified as aforesaid to be the largest number which such house could accommodate with safety to the health of such lodgers.

VII. After the passing of this Act, every owner of any house in the town of Pooree not licensed as a lodging-house under this Act, who shall suffer or permit any lodger to be an inmate of such house, shall be punished by a fine not exceeding two Rupees for every lodger for each night during any part of which such lodger shall be an inmate of such house.

VIII. There shall be charged upon every certificate of the Health Officer, issued upon an application therefor by the owner of any house, a fee of one rupee; and upon every license, a fee, calculated at the rate of eight annas for each person, upon the entire number of lodgers, mentioned in such license shall be payable.

IX. Every license under this Act shall, unless License to continue for a revoked or suspended year, continue and be in force for twelve calendar months from the day of its date.

X. It shall be lawful for the Magistrate or the Health Officer, or for any other person whom the Magistrate shall by any writing thereunto authorize, at any reasonable time to enter into any lodging-house, and to inspect and examine the same and every part thereof, not being in the exclusive use and occupation of women, who, according to the custom and manners of the country, ought not to be compelled to appear in public: provided always that if, in the judgment of the Magistrate, such reason shall exist as to necessitate an entry

into and inspection and examination of such apartments so exclusively used and occupied by such women as aforesaid, it shall be lawful for the Magistrate, upon reasonable notice of such his intention being affixed to the house in which such women are residing, to enter into and inspect and examine, or to authorize under his hand any other person to enter into and inspect and examine, such apartments of such women as aforesaid.

XI. It shall be lawful for the Magistrate to Power to exempt lodging-house from inspection. exempt from inspection the house or portion of a house occupied by any lodger, so long as they shall be occupied by such lodger, or until further order by the Magistrate.

XII. Every keeper of a lodging-house shall Keeper of lodging-house to produce his license. produce to the Magistrate, or any officer by the Magistrate authorised to demand the same, the license of such house, whenever he shall be thereunto required by the Magistrate or such officer.

XIII. Every keeper of a lodging-house shall Keeper of lodging-houses to report accidents, deaths, and sickness, and the names of persons in their lodging-houses. make a report to the person in charge of the nearest police station, of each birth, death, or grave accident, or serious sickness which may occur in the lodging-house of which he is keeper, forthwith after such birth, death, or accident or sickness shall have occurred; and shall also, every day during such periods of the year as the Magistrate shall from time to time appoint, before noon, make a report in writing to the person in charge of such station, stating the number of persons who shall have been inmates of such lodging-house during the preceding night, and distinguishing in such list males from females and adults from children.

XIV. Every keeper of a lodging-house shall Lodging-house keepers to exhibit number of house. exhibit, and keep exhibited on a conspicuous portion of the front of such house, the number of the license of such house, and the number of lodgers which such person is licensed to accommodate, plainly and legibly set forth in Bengalee and Ooriah characters.

XV. Upon the inspection and examination of any lodging-house, the Magistrate or Health Officer, or other person authorized as aforesaid to make such inspection and examination, shall record in a Register Book to be kept for that purpose, a succinct report of the result of such inspection and examination A short report to be kept of the inspection and examination of any lodging-house.

XVI. Every person who shall make any application, statement, or report, in pursuance of the provisions of this Act, shall be deemed to have been bound by express provision of law to state the truth therein. Statement under this Act to be true.

XVII. Every keeper of a lodging-house in which there shall be, at any time, a number of inmates in excess of the aggregate number of inmates resident in such house at the date of the application for the license thereof and of the number of lodgers mentioned in such license, or a number of lodgers in excess of the number of lodgers mentioned in such license, or who shall suffer or permit any person, other than a member of his family or a servant in his actual employ, to be

an inmate of his house after the revocation or during the suspension of his license, or who shall refuse or neglect without reasonable cause, within one hour after demand, to produce to the Magistrate or other officer as aforesaid the license for his said lodging-house when he shall be thereunto required, or who shall omit, without like reasonable cause, to make such report as by section XIII of this Act he is required to make, or to expose or keep exposed the number of his license, and of the number of lodgers he is licensed to accommodate as hereinbefore is required, shall be liable to be punished by a fine not exceeding fifty rupees for every such offence.

XVIII. Whenever the keeper of any lodging-house shall not be actually in charge thereof, then the person who shall be actually in charge thereof shall, as well as the keeper thereof, be liable to the penalties hereby provided for any infraction of the provisions of this Act. Persons in charge of lodging-houses to be responsible.

XIX. All offences against this Act shall be heard and determined according to the provisions of Chapter fifteen of the Code of Criminal Procedure. Offences to be determined according to Code of Criminal Procedure.

XX. It shall be lawful for the Magistrate to Power to revoke or suspend licenses on proof of conviction. revoke or suspend any license granted under this Act to the keeper of any lodging-house who, after the grant of such license, shall have been convicted of any offence against the provisions of this Act, or whose house shall have been certified by the Health Officer to have become unfit or unsafe for occupation as a lodging-house.

XXI. It shall be lawful for the Magistrate, when it shall be proved to him that any licensed lodging-house is unfit for the accommodation of the number of lodgers mentioned in the license, to reduce the number of lodgers mentioned in the license thereof to such number as may be able to obtain suitable accommodation in such house, and to enter in the license of such house such diminished number. Power to reduce number of lodgers for which license is granted.

XXII. All fines and fees, paid or levied under this Act, shall be applied for and towards the sanitary improvement of the town wherein may be situate the house in respect of which such fees may have been paid, or wherein may have been committed the offence in respect of which such fines may have been levied or paid, or for or towards the sanitary improvement of the pilgrim halting places on the main roads to Pooree, in such manner as the Lieutenant-Governor of Bengal may from time to time, by notification in the *Calcutta Gazette*, direct. All fees, fines, and stamp duties recoverable under this Act to go towards the sanitary improvement of Pooree.

XXIII. All applications to the Magistrate or Health Officer under this Act shall be made in writing. Applications to be in writing.

XXIV. Whoever deposits, or permits his servants to deposit, any dust, dirt, dung, ashes, or refuse, or filth of any kind, or any animal matter, or any broken glass or earthen-ware, or other rubbish, in any public highway, except in such convenient spots, and in such manner, and at such hours, as shall be fixed by the Magistrate with the assent of the Health Officer, or throws or puts, or permits

his servants to throw or put any such substance into any public sewer, or drain, or into any drain communicating therewith, shall be liable to a fine not exceeding ten rupees.

XXV. Whoever causes or allows the water of any sink or sewer, or any other offensive liquid matter belonging to him or being on his land, to run, drain, or be thrown or put upon any public highway, or causes or allows any offensive matter from any sewer or privy to run, drain, or be thrown into a surface drain in any such highway, shall be liable to a fine not exceeding ten rupees.

XXVI. The Magistrate may give notice to the owner or to the occupier of any land to cut and trim any hedges or trees which overhang any public highway so as to obstruct the passage, or to interfere with the free circulation of air.

XXVII. Whoever being the occupier of a house in or near any public highway, keeps or allows to be kept for more than twenty-four hours, otherwise than in some proper receptacle, any dirt, dung, bones, ashes, night-soil or filth, or any noxious or offensive matter, in or upon such house, or in any out-house, yard, or ground attached to and occupied with such house, or suffers such receptacle to be in a filthy or noxious state, or neglects to employ proper means to cleanse the same, shall be liable to a fine not exceeding fifty Rupees.

XXVIII. Whoever being the owner or keeper of any cattle, sheep, or pigs, suffers the stall, pen, or place in which they are kept, in or near any public highway, to be in a filthy or noxious state, or neglects to employ proper means to remove the filth therefrom, shall be liable to a fine not exceeding twenty rupees, and to a fine not exceeding three rupees for every day after conviction for such offence during which the offence is continued.

XXIX. The Magistrate may license such necessities for public accommodation as he from time to time may think proper; and whoever shall keep any public necessary without such license, or having a license for a public necessary, shall suffer the same to be in a filthy or noxious state, or shall neglect to employ proper means for cleansing the same, shall be liable to a fine not exceeding fifty rupees, and such license may be withdrawn.

XXX. Whoever being the owner or occupier of any private drain, privy, or cesspool, shall neglect or refuse, after warning from the Health Officer, to keep the same in a proper state, shall be liable to a fine not exceeding fifty rupees.

XXXI. It shall be lawful for the Magistrate, with the assent of the Health Officer, to appropriate to the domestic use of the inhabitants of Pooree or of any other towns to which this Act may be extended any tank not being a private tank, and whoever shall bathe in any tank so appropriated to the domestic use of the inhabitants of the place, or shall wash or cause to be washed therein any animal, or any wool,

cloth, or wearing apparel, or any utensils for cooking or other purposes, or leather, or the skin of any animal, or any foul or offensive thing, or shall put or cause to enter therein any animal, or any gravel, stone, dirt, or rubbish, or any dirt, filth, or other noxious thing, or shall cause or suffer to run, drain, or be brought thereunto the water of any sink, sewer, drain, or any other unwholesome or offensive liquid, or shall do anything whatsoever whereby the water in any such tank shall be in any degree fouled or corrupted, shall be liable to a fine not exceeding fifty Rupees.

XXXII. Whenever any lands or premises being private property or within any private enclosure appear to the Health Officer to be by reason of thick or noxious vegetation or want of drainage in a state injurious to health or offensive to the neighbourhood, it shall be lawful for the Magistrate to require, by notice in writing, the owner or occupier of the premises to clear and remove such vegetation, or drain such premises.

XXXIII. The Magistrate may from time to time, as he may see fit, drain off into any sewers, and cleanse and fill up or otherwise abate any stagnant pool, ditch, tank, pond, or other receptacle of water which shall appear to the Health Officer to be useless or unnecessary, or likely to prove injurious to the health of the inhabitants, whether the same be or be not within any private enclosure or be or be not the private property of any person.

XXXIV. In case any person to whom any notice, warning or order under the provisions of sections XXVI, XXX, or XXXII shall be given shall, without sufficient reason for eight clear days after service upon him of such notice or order, neglect or refuse to comply therewith, or shall not proceed with due diligence in the completion of the works thereby required, it shall be lawful for the Magistrate to cause to be performed the works in or by such notice required to be performed and for that purpose to enter into or upon, and to cause workmen and servants to enter into and upon lands belonging to, or in the occupation of, such person, and to do all things needful or useful to the performance of such works, and the Magistrate shall make an order under his hand certifying the expense incurred in or about the performance of such works and ordering the payment of such amount by the owner or by the occupier of the lands on which such works may have been performed, and such amount may be recovered from the person named therein as if it had been a fine for an offence against any of the provisions of this Act.

XXXV. Every notice, warning, order or summons, under any of the preceding sections of this Act, may be served personally upon the person to whom the same is addressed, or may be served by leaving the same at his usual or last known place of abode with some adult male member or servant of his family, or, if it cannot be so served, may be served by being put up on some conspicuous part of such place of abode. If such notice, warning, order or summons relates to any house, building, or land, and the place of abode of the person whom it is intended to affect by such notice, warning, order or summons, is

unknown, or is not within the town in which such house, building, or land is situate, the same shall be deemed to be duly served if put up in some conspicuous part of the house, building, or land to which the same relates.

XXXVI. No action shall be brought against the Magistrate, nor against the Health Officer, nor against any of his or their officers, nor against any person acting under his or their direction, for anything done or professing or purporting to be done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Magistrate or at the place of abode of such person, explicitly stating the cause of action, and the name and place of abode of the intended plaintiff; and unless such notice be proved the court shall find for the defendant, and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards; and if any person to whom any such notice of action is given shall, before action brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

XXXVII. It shall be lawful for the Magistrate, with the assent of the Health Officer and the Civil Surgeon of the District if he be not the Health Officer, to make bye-laws, and to repeal, alter, and amend the same subject to the confirmation hereinafter mentioned, for the management of all matters connected with the conservancy of the town of Pooree, or of any other town to which this Act may be extended, and for regulating the encampments, lodging, and halting places of pilgrims on their journey to or from Pooree or such

other town as aforesaid, and for preventing the spread of epidemics amongst such pilgrims while at Pooree or such other town as aforesaid, or on the journey thereto or therefrom, and to affix fines as penalties for the infringement of such bye-laws. Provided that no bye-law shall be repugnant to any law in force, and that no fine for any one infringement of a bye-law shall exceed twenty rupees, and that in case of a continuing infringement no fine shall exceed five rupees for every day after notice from the Magistrate of such infringement.

XXXVIII. No bye-law or alteration of a bye-law shall have effect until the same shall have been approved and confirmed by the Lieutenant-Governor of Bengal, and shall have been published for such length of time and in such manner as the Lieutenant-Governor of Bengal shall order.

XXXIX. It shall be lawful for the Lieutenant-Governor of Bengal, from time to time by order published in the *Calcutta Gazette*, to extend the provisions of this Act or any part of it to Bhubanessur and to Jajipore, or to any of the towns or villages in Orissa used as pilgrim stages or to any villages in Orissa on the line of road habitually traversed by pilgrims, and this Act shall commence and take effect in Pooree upon the 1st day of June 1871, and in any other place to which it may be extended for such time as shall be in that behalf appointed in the order extending the same, or in any other order in like manner published.

XL. This Act may be called The Pooree Lodging-house Act, 1871.

Short title.

Schedule A.

APPLICATION FOR LICENSE.

I, _____, the owner of house No. _____, in the town of _____, hereby request that a license may be granted to me, under the provisions of Act No. IV of the Council of the Lieutenant-Governor of Bengal for making laws and regulations, for the reception of lodgers in my said house.

1	2	3	4	5	6	7
Name of the street in which the house is situated, or other sufficient description of its locality.	Name of owner applying for license.	Whether sole owner of house or not.	Whether applicant has been previously convicted of any offence against the provisions of this Act, or not.	Number of lodgers applicant desires to obtain license for accommodating in his said house.	Number, description, and size of apartments in which applicant desires to accommodate lodgers.	Number of inmates now residing in applicant's said house.

I, _____, above-named, do declare that what is stated on the above application for a license is true to the best of my information and belief.
(Signed 'nec)

Schedule B.

LICENSE.

A.B., _____, the owner of house No. _____, in the town of Pooree, is hereby licensed to receive lodgers in his said house in apartments thereof, subject to the provisions of Act No. IV of the Council of the Lieutenant-Governor of Bengal for making laws and regulations.

The registered number of this license, upon which a fee of Rs. _____

has been paid, is No. _____

(Signature)
Magistrate of _____ District.

J. PITT KENNEDY.
Asst. Secy. to the Govt. of Bengal, Legislative Department.

The following Bill is, by direction of His Honor the Lieutenant-Governor, now published, before the Select Committee, to whom it was referred, have made their Report thereupon, in the form in which the Select Committee is now disposed to recommend it:

AMENDED BILL.

A Bill better to provide for Embankments and Water-courses.

Preamble. WHEREAS it is expedient that provision should be made for the better supervision and protection of embankments and water-courses in the territories subject to the Lieutenant-Governor of Bengal; It is enacted as follows:—

I. The Regulations and Acts, and portions of Regulations and Acts in the Schedule hereto, are repealed.

II. The following words shall, for the purposes of this Act, have the meanings hereby declared, save where, from the context, a contrary intention appears:—

The word "Estate" means any land or share in land subject to the payment to Government of an annual sum, in respect of which the name of a proprietor is entered in the register, known as the general register of all revenue-paying estates, or in respect of which a separate account may, in pursuance of Section 10, or Section 11 of Act XI of 1859, have been issued; and also any land or share in land entered in the register of revenue-free tenures.

The word "Embankment" includes every bank, dam, wall, and dyke made or used for excluding water from, or for retaining water upon any land, and every sluice, spur, groyne, training wall, or other work annexed to or portion of any such embankment, and every bank, dam, dyke, wall, groyne, or spur made or erected for the protection of any such embankment or of any land from erosion or overflow by or of rivers, tides, waves, or waters.

The word "Zemindar" means the person whose name is registered in the general register of estates paying revenue directly to Government as the proprietor of an estate so paying revenue, or the person whose name is registered in the general register of revenue-free tenures as proprietor of a revenue-free tenure.

The words "Public Embankment" mean an embankment maintained by the Officers of Government, whether at the public expense or at the expense of private persons.

The words "The Engineer" mean the Superintending Engineer of the Circle in which any embankment is situate.

The word "Collector" shall mean any Collector, Deputy Collector, or other Revenue Officer in independent charge of any district or portion of a district, or specially appointed by the Lieutenant-Governor of Bengal to perform the functions of a Collector under this Act.

The word "Land" includes interests in land and benefits arising out of land and things attached to the

earth or permanently fastened to anything attached to the earth.

The words "Proprietor of Land" shall be taken to mean a person having a perpetual tenure or interest at a fixed rate of revenue or rent in such land entitling him to the immediate occupation thereof, or to receipt of rent from the ryots thereof, or from some person having a temporary estate or interest therein.

III. The Engineer may cause any embankment which connects public embankments, or forms by junction with them part of a line of embankments, or is necessary for the protection or drainage of the neighbouring country, to be taken charge of and kept up by the Officers of Government.

IV. The Engineer may cause to be removed or altered any permanent or temporary embankment which endangers the stability of a public embankment or any obstruction of any kind which interferes with the general drainage of any tract of land.

V. The Engineer may cause to be altered any road or railroad which interferes with the drainage of any tract of land, or may cause a bridge, culvert, pipe or channels to be constructed under or through such road or railroad.

VI. The Engineer may, when necessary, change the line of or extend any public embankment or make a new embankment in the place of or renew any public embankment or make an embankment in any place in which he may deem such embankment required for the protection of any lands, and may do all acts other than repairs necessary and proper for the maintenance of any public embankment.

VII. The Engineer may effect any improvement or alteration in any water-course, channel or line of drainage when such improvement or alteration may be required for the protection of any village or cultivated land.

VIII. The Engineer may make any repairs in any embankment, channel or other work executed or taken charge of under the provisions of this Act or of any of the Acts repealed by this Act.

IX. Save as hereinafter is provided, the Engineer, before causing any of the works mentioned in Sections III, IV, V, VI and VII, or in Section XX, or any of them, to be executed, or before giving any permission by license under the provisions of Section XXI., shall give notice in writing to the Collector of the district of his intention so to do. Upon the receipt of such notice the Collector shall cause a proclamation to be issued, incorporating the substance of the notice and calling upon all persons interested, who may be desirous of showing cause against the execution of such works, or the grant of such permission to appear before him on a certain day to be named therein.

X. Every such proclamation shall be published by affixing the same at the cutcherry of the Collector, and by serving a copy thereof upon the zemindar of any estate to be affected by the works intended to be executed or

any part of such works if such zemindar be known, and by affixing a copy thereof upon the malcutcherry of every such estate if there be one; and if there be not, upon some conspicuous place in such estate.

XI. Every such proclamation shall be published not less than fifteen days before the day appointed for hearing the parties interested.

Proclamation to be published for fifteen days.

XII. In any enquiry held under this Act, the Collector, the Engineer, and the Commissioner, shall respectively have the powers conferred on Courts by the Code of Civil Procedure for compelling the attendance of and for examining witnesses and for the production of evidence in any enquiry or appeal which they or he may be empowered to make or entertain under the provisions of this Act.

XIII. The Collector shall hear the objections of any parties who may appear, and after recording any evidence which they may adduce, shall communicate the objections that may be made, together with his opinion thereon, to the Engineer, who shall return the same with his opinion to the Collector. If the Engineer agree in opinion with the Collector, the Collector shall pass an order accordingly, and notice of such order shall be served on the parties appearing in pursuance of the proclamation. If he differ from the Collector, the case shall be referred to the Commissioner of Revenue, who shall pass such orders thereon as he may deem fit.

Hearing of objections to work.

XIV. Every such order passed by the Collector shall be appealable to the Commissioner of Revenue, and every order of the Commissioner shall be appealable to the Board of Revenue, but no appeal shall lie against any order passed under this section unless the same be presented within one month from the date of the order.

Appeal from orders made on objection.

XV. Subject to the right of appeal above mentioned, and to the orders and control of Government, every order passed under the provisions aforesaid shall be final, and shall not be open to revision by any Civil Court, and shall be conclusive as to the necessity of any works ordered to be executed.

Orders to be final.

XVI. In case, for the purposes of any works under this Act, it may be necessary to take any lands the property of any person, proceedings under the provisions of Act X of 1870, passed by the Governor General of India in Council, or any other law for the time being governing the acquisition of lands for public purposes, shall, save in the cases mentioned in Section XVII, be taken for the acquisition of such lands.

Proceedings to be taken for acquisition of lands.

XVII. Whenever the Engineer may be of opinion that the proceedings commenced by notice under Section IX of this Act would cause delay in the exercise of the powers by Sections III, IV, V, VI, and VII, or by any of them conferred on him, likely to be attended with grave and imminent danger to life or property, it shall be lawful for him to proceed to exercise such powers without giving any such notice as in Section IX is mentioned; or in

Power to take proceedings in emergent cases without previous notice.

case such notice shall have been given, without waiting until the time appointed by any proclamation under the said Section for hearing the parties interested. Provided, however, that he shall forthwith give to the Collector notice of his intention to act under this Section, and that such proceedings and enquiries shall be thereupon had as in and by Sections IX, X, XI, XII, and XIII, are directed to be had upon any notice given in pursuance of the said Section IX.

XVIII. Whenever the Engineer may be absent, the Executive Engineer of the District may, in case he shall be of opinion that delay for the purpose of obtaining the orders of the Engineer would be attended with grave and imminent danger to life or property, he may exercise the powers in and by Section XVII, or any of the Sections therein referred to conferred on the Engineer.

Power to Executive Engineer to act for Engineer.

XIX. Whenever, upon an enquiry had under the provisions of Section XVII, it shall be determined in the final and conclusive order to be passed on such enquiry that anything done by the Engineer was unnecessary, the embankments or drainage shall, so far as any alteration thereof shall appear to be unnecessary, be at the expense of the Government restored to the state in which they were when the Engineer shall have commenced to exercise the powers conferred on him by Section XVII; and any person who shall have sustained loss, damage, or injury by the execution of such works, shall receive compensation, to be assessed and imposed according to the provisions contained in Part II of this Act.

Power to re-construct embankments.

XX. If any land-holder, farmer, or cultivator be desirous of having a sluice made in any public embankment for the purpose of drainage or irrigation, he shall make an application in writing to the Engineer of the district in which such embankment is situate. The application shall contain such particulars of the land to be drained or irrigated as may enable the Engineer to judge of the advantage which may be derived from the work; and the Engineer may, if he think fit, give notice to the Collector under the provisions of Section IX, and proceed thereupon in manner provided in Sections IX to XIX.

Applications for sluices to be made to Collector.

XXI. Whenever any person is desirous of erecting any new embankment, or of obstructing or diverting any drainage channel, he shall apply to the Engineer, and at the time of making such application shall deposit with him a statement of the proposed works, and the Engineer may thereupon, if he think such permission ought to be granted, proceed according to the provisions of Sections IX, X, XI, XII, and XIII, and if an order be made under these provisions to that effect, shall give to the applicant permission by a license under his hand.

Proceedings to obtain new embankment or drainage.

XXII. Whenever any person is desirous that a temporary water-course should be made through, or that a temporary roadway should be made over, any public embankment, or that a temporary dam should be constructed in any embanked river, he shall apply to the nearest officer of the Embankment Department, who shall communicate

Power to make temporary embankments and dams.

the application to the Engineer, and the Engineer shall pass such orders thereon as he shall think fit. If the proposed work is to be executed by an Officer of Government, the applicant, before the commencement of the work, shall enter into a written agreement to defray the expenses of, and incident to, making such roadway, or of making and closing or removing such water-course or dam. In any case of emergency the officer in immediate charge of an embankment, subject to such general instructions as he may receive from the officer in charge of the embankments of the District, or from the Engineer, may cause a temporary water-course to be made through such embankment.

XXIII. Specifications of the work and estimates of the expenses which may be required for the maintenance or improvement of embankments, drainage channels, or other works or repairs executed under the provisions of this Act, or of any of the Acts repealed by this Act, shall be prepared as soon after the month of October in each year as may be practicable. Copies of the specifications and estimates shall be transmitted to the office of the Collector, and may be examined by any person interested in the embankments. Notice of the receipt of the specifications and estimates shall be posted up in the Collector's office; and should any objection be preferred by any such person within a period of one month from the date of such notice, the Collector shall communicate the objection, with his own opinion thereupon, to the Engineer, who shall pass such orders as may appear to him reasonable and proper.

XXIV. The accounts of the actual expense incurred in making, maintaining, or improving embankments, drainage cuts, or other works or repairs executed under the provisions of this Act, or of any of the Acts repealed by this Act, and in constructing and repairing sluices and making temporary water-courses or roadways through or over any public embankment, or executing any other work under the provisions of this Act, shall be prepared as soon as possible after the completion of such works, and as soon as such accounts shall have received the sanction of the Engineer, copies thereof shall be forwarded to the office of the Collector, and may be there examined by any person interested. Notice of the receipt of the accounts shall be posted up in the Collector's office; and if, within one month from the date of such notice, any interested person shall object to the accounts on the ground either that the work charged for has not been performed, or that the whole sum charged has not been expended, or that the rates of charge are higher than ought to have been paid, the Collector shall enquire into such objection, and if the objection appear to be well founded, shall communicate the same with his opinion thereon to the Engineer. If the Engineer concur with the Collector, he shall pass orders accordingly; if he differ, the case shall be reported to the Commissioner, whose decision shall be final.

XXV. When any objection under the provisions of the section next preceding shall have been finally disposed of, or, if no objection be preferred, when a full month shall have elapsed from the date of notice, the Collector shall proceed under the provisions herein-

after contained to apportion the sum charged among the parties liable to pay the same.

XXVI. The costs of the construction of all works executed under the powers and provisions of this Act or any of them, and the cost of the maintenance and repairs of all works executed under the powers and provisions of this Act or of any of the Acts repealed by this Act, or under any of such powers or provisions, shall be paid by the zemindars of the estates in which may be situate the lands benefited thereby.

XXVII. Where estates, the property of different zemindars, will in the opinion of the Collector derive protection from the construction, alteration, or extension of works executed under the provisions of this Act, it shall be lawful for such Collector to charge the cost of such construction, alteration, or extension, upon the persons so deriving such protection rateably in the proportion of the respective arrears of the lands portion of such estates which may be protected by such works.

XXVIII. The cost of any land or other property taken or used for any works executed under the provisions of this Act, and compensation payable for injury or loss caused by anything done under the provisions of this Act, save as is provided in Section XIX, and the expense attending the acquisition of such land or other property, and of ascertaining the value thereof and the amount of compensation, and the cost of all surveys and plans and of all notices and of all other expenses incidental thereto shall be included in the cost of such works.

XXIX. Before assessing such contribution, the Collector shall cause a notice to be served on each of the zemindars of estates which in the opinion of the Collector will derive benefit from the works aforesaid. Every such notice shall state the nature of the works, and that lands situate in the estate of such zemindar will derive benefit from the execution of the works, and shall give him notice that an enquiry will be held, at a day and place to be named, for the purpose of apportioning, amongst the persons whose estates will be benefited by such works, the cost thereof according to the proportionate amount of such benefit.

XXX. When estates, the property of different zemindars, shall, in the opinion of the Collector, derive protection from the maintenance or repairs of any works executed or taken charge of or kept up under the provisions of this Act or any of the Acts repealed by this Act, it shall be lawful for the Collector to charge the expenses of such maintenance and repairs upon the zemindars of the estates so deriving such benefit rateably in the proportion of the benefit derived by such estates respectively.

XXXI. The respective contribution of such zemindars for such maintenance and repairs shall be in the proportion in which such zemindars respectively shall have contributed to the construction in case such proportion shall have been determined under the provisions of this Act; but in case such proportion shall not have been so determined, the Collector shall determine the proportion to be paid by each of such zemindars

according to the provisions of this Act for the determination of the contributions of such zemindars to the construction, alteration, or extension of such works.

XXXII. On the day fixed in the notice mentioned in Section XXIX, which shall not be less than one month later than the date of service of such notice, the Collector shall proceed to make the necessary enquiry for the determination of the proportion in which the estate affected by the construction, extension, or alteration, maintenance, or repairs of the works, will be charged therefor. In making this enquiry he shall receive such evidence as may be tendered by or on behalf of the zemindars of estates which may appear likely to be benefited by the construction, extension, or alteration, maintenance or repairs of the works as aforesaid, and by or on behalf of any other persons who may claim to be interested in the said enquiry.

XXXIII. The Collector shall and may, after such enquiry, make an award in which he shall find and state the names of the zemindars whose estates will be or are benefited by the construction, alteration, extension, maintenance, or repairs of such works and the proportion of the cost thereof, and of the expense of the said enquiry which they ought respectively to bear. No appeal shall lie from the award of the Collector.

XXXIV. It shall be lawful for the Collector to serve a notice upon the zemindar of an estate, the proportion of cost and expense chargeable against which shall have been determined under the provisions heretofore contained; and in case such proportion shall not be paid within one month after the service of such notice, the Collector shall make an order setting forth the amount so apportioned, and thereby require the person named therein to pay such amount.

XXXV. Every sum to be payable by any person under any order made by the Collector under the provisions of this Act, if the same be not paid within one month from the day upon which the same is payable under such order, shall be recoverable from such person with interest at the rate of five per cent. per annum as a demand recoverable as arrears of revenue of the estate in respect of which such sum may be payable.

XXXVI. It shall be competent to the zemindar of any estate assessed to a larger amount than his fair proportion, to recover such excess in the Civil Court from the zemindar of any estate benefited thereby, upon whom no assessment has been made, or a smaller amount has been assessed than ought to have been awarded against him. Provided that in such suit no more shall be recovered from any person than the amount to which he ought to have been assessed where he has not been required to contribute, or the amount by which the sum he was required to pay was less than his fair proportion where he has been required to contribute.

XXXVII. Every zemindar of an estate charged with any sum under the provisions aforesaid, and every owner of any tenure or

interest in lands whether lakhiraj or not liable to pay any sum under the provisions of this section, may, after he shall have paid such sum, recover from any person from time to time holding immediately from him a perpetual tenure or interest at a fixed rent of any portion of the lands protected by the works in respect of which such payment may be made, or from any person holding or claiming to hold a lakhiraj tenure of any portion of such lands included within the boundaries of such estate such sum as shall bear to the entire payment the same proportion as the area of the lands of such person protected by such works bears to the area of the entire lands of such proprietor protected by such works.

XXXVIII. Every zemindar or other proprietor of lands who shall have paid any sum under the provisions aforesaid may recover from any person at the time of the commencement of this Act holding immediately from him any temporary lease or other subordinate tenure not being perpetual or not being at a fixed rate of rent of any portion of the lands protected by the works in respect of which such payment may have been made in case such payment shall have been made in respect of maintenance or repairs of such works such sum as shall bear to the entire payment the same proportion as the area of the lands of such person protected by such works bears to the area of the entire lands of such zemindar or other proprietor protected by such works, and in case such payment shall have been made in respect of the construction, alteration, or extension of such works an annual sum calculated at the rate of ten per cent. per annum upon such sum. Such annual sum to be payable by equal instalments upon the days appointed for the payment of the rent of such tenure, and to be recoverable as if the same were an arrear of rent.

XXXIX. Any person who shall have made any payment under the provisions of Section XXXVIII or of this Section, may recover from any person from time to time holding immediately from him a temporary lease or other subordinate tenure of any portion of the lands protected by the works in respect of which such payment shall have been made such sum as shall bear to the entire payment so made the same proportion as the area of the entire lands in respect of which such payment shall have been calculated may bear to the area of the entire lands of such subordinate holder which shall have been protected by such works.

XL. No order of any Collector under any of the provisions hereinbefore contained, and no payment made under any of the provisions of this Act, shall be received in any Civil Court as evidence that the person therein named as zemindar of any estate is zemindar of such estate.

XLI. Whenever the maintenance of any public embankment, or the retention of any land appropriated to the purposes thereof, may no longer be required, and the permanent relinquishment of the same may be deemed expedient by the Engineer, such land shall be conveyed by the Collector to the proprietor of the land, within the limits of which it may be situated, on payment of the

compensation, if any, which was paid for such land when the same was taken for the purpose of the embankment. If the proprietor of such lands refuse or neglect to pay such price within a reasonable time after demand, the same shall be sold by the Collector for such price as he can obtain for the same. All sums obtained for the conveyance of lands under the provisions of this section shall, after the payment of all expenses incurred on account of the same, be applied to the payment of the cost of any new embankment or drainage works affecting the said lands, and in such case the residue only of the cost of such new works shall be charged upon the zamindars of estates benefited as hereinbefore provided.

XLII. A Collector may delegate any of his powers under this Act to a Deputy Collector, but from any order passed by a Deputy Collector to whom powers have been so delegated, an appeal shall lie to the Collector, if presented within fifteen days of the date of the order.

XLIII. Whenever the Engineer shall be of opinion that the removal of any houses, huts, or other buildings situated between a public embankment and the river is necessary, he shall make a report to that effect, accompanied by a detailed statement of the houses, huts, or other buildings to be removed, to the Collector of the District in whose jurisdiction the land on which such houses, huts, or other buildings stand is situated, and the Collector shall report the same to the Lieutenant-Governor of Bengal, in order that proceedings may be taken under the provisions of the said Act X of 1870, for obtaining possession of such houses, huts, and buildings. Provided always that in case the Engineer be of opinion that the delay required by such proceedings is likely to be attended with grave and imminent danger to life or property, it shall be lawful for him forthwith to cause such houses, huts, or buildings to be removed, and in such case such houses, huts, and buildings shall, for the purposes of this Act, be deemed to have been land taken in execution of the provisions of this Act.

PART II.—Compensation.

XLIV. Whenever any land shall have been taken or used under any of the powers or provisions of this Act, without proceedings having been taken under The Land Acquisition Act, 1870, the Collector shall cause public notice to be given at convenient places on or near the land so taken, stating that Government has taken possession of the land, and that claims to compensation for all interests in such land shall be made to him.

XLV. Such notice shall state the particulars of the land so taken, and shall require all persons interested in the land to appear personally or by agent before the Collector at a time and place therein mentioned (such time not being earlier than fifteen days after the date of publication of the notice), and to state the nature of their respective interests in the land and the amount and particulars of their claims to compensation for such interest.

XLVI. The Collector shall also serve notice to the same effect on the occupier (if any) of such land and on all such persons known or believed to be interested therein, or to be entitled to act for persons so interested, as reside, or have agents authorized to receive service on their behalf, within the revenue district in which the land is situated.

XLVII. In case any person so interested resides elsewhere and has no such agent, the notice shall be sent to him by post.

XLVIII. After service of such notices proceedings shall be had and taken to determine the amount of compensation to be payable in respect of such lands, and all the provisions contained in Sections X to XV, XVIII to XXXIV, XXXVI, XXXVII, XXXVIII, XLII, LI, LVIII, and LIX of The Land Acquisition Act, 1870, shall be applicable to such proceedings.

XLIX. Whenever any land or any right of fishery, right of drainage, right of the use of water, or other right or property, shall have been injuriously affected in the due exercise of the powers or provisions of this Act, the person in whom such right is vested may prefer a claim by petition to the Collector of the district for compensation.

L. No claim shall be entertained which shall be made later than one year next after the completion of the work by which such right is injuriously affected.

LI. Subject to the provisions of Section L, the Collector shall proceed to enquire into each claim made, and to determine the amount of compensation, if any, which should be made, and the person to whom the same should be payable, and the Collector, on the receipt of such claim, shall fix a time and place for hearing such claim, and Sections IX to XV, X to XXIII, XXVI to XL, LI, LIV, and LIX, of Act X of 1870, shall apply to enquiries into such rights as aforesaid, or the exercise of such rights as aforesaid, and to the award of compensation for injury to such rights as though they were interests in and awards of compensation for land needed for a public purpose.

LII. If the Judge differs from both the assessors as to the amount of compensation, under any of the provisions hereinbefore contained, he shall pronounce his decision, and the Collector or the person interested (as the case may be) may appeal therefrom to the Court of the District Judge.

Every appeal under this section shall be presented within the time and in manner provided by the Code of Civil Procedure for regular appeals in suits.

LIII. When the amount of compensation has been settled by the Court, and there is any dispute as to the apportionment thereof, or when a reference to the Court has been made, the Judge sitting alone shall decide the proportions in which the persons interested are entitled to share in such amount.

LIV. Payment of the compensation shall be made by the Collector according to the award to the persons named therein, or in the case of an appeal under the section LII according to the decision on such appeal. Provided that nothing herein contained shall affect the liability of any person who may receive the whole or any part of any compensation awarded under this Act, to pay the same to the person lawfully entitled thereto.

PART III.—Miscellaneous.

LV. Sluices constructed in any public embankment shall be opened only by or with the general or special permission of the officer in the immediate charge of the embankment, under such orders, either general or special, as he may receive from the Engineer.

LVI. Every person who, without the previous permission of the Engineer obtained as hereinbefore set forth, shall erect, or cause or wilfully permit to be erected, any new embankment, or shall obstruct or divert, or cause or wilfully permit to be obstructed or diverted, any drainage channel, shall be liable on conviction to a fine not exceeding five hundred Rupees, or in default of payment to imprisonment for six months.

LVII. Whoever wilfully obstructs any person duly authorized under this Act in removing or levelling any embankment, house, hut, or other building, or in the lawful exercise of any of the powers in this Act conferred, shall, in case such obstruction shall not amount to an offence within the provisions of the Indian Penal Code, be liable to be imprisoned for any time not exceeding six months, with or without labor, at the discretion of the Magistrate, or to fine not exceeding two hundred Rupees, commutable, if not paid, to a period of imprisonment not exceeding six months, or to both.

LVIII. No person shall, without due authority, cut through or attempt to cut through any embankment, whether public or private, or destroy or attempt to destroy any such embankment, or open any sluice or water-course in any such embankment; and every person who shall commit any breach of the provisions of this section shall, in case the act shall not amount to mischief within the meaning of the Indian Penal Code, be liable to imprisonment for a term not exceeding one month with or without hard labour, or to a fine not exceeding two hundred Rupees, or to both.

LIX. Every person who shall make any dam or other obstruction for the purpose of diverting or opposing the current of a river, wherein or whereon there are public embankments, without the permission of the officer in immediate charge of the embankments, or shall refuse or neglect to remove any such dam or obstruction when so required by the Engineer or the Executive Engineer of the district, or shall cut or otherwise alter the banks of any embanked river, or shall remove the earth from any public embankment, or shall drive stakes into it, or by

any other wilful act destroy or diminish the efficiency of such embankment; and every person who shall cause or knowingly and wilfully permit any cattle to graze upon any such embankment, or shall tether or cause or wilfully permit any cattle to be tethered upon any such embankment, or who shall root up any grass growing on any such embankment, shall be liable to simple imprisonment for a term not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both.

LX. If any offence against the provisions of Sections LVIII or LIX shall be committed, and the offender shall not be discovered and made amenable within one month after the commission of the offence, a fine not exceeding two hundred Rupees shall, whether the offence do or do not amount to mischief, be leviable from the inhabitants of the village in which such offence shall have been committed, by distress and sale of any of the cattle of any such inhabitants.

LXI. Every notice to be served under any of the provisions of this Act may be served by delivering to the person to whom the same is addressed a copy thereof, or by delivering such copy at the usual or last known place of abode of such person to some adult male member of his family; or in case it cannot be so served by posting such copy upon some conspicuous part of the usual or last known place of abode of such person. In case such notice cannot be served in any of the ways hereinbefore mentioned, it shall be served in such way as the officer issuing such notice shall decide.

LXII. All the powers and authorities vested in the Engineer by any of the sections of the Act, may be exercised by any officer of the Department of Public Works subordinate to him, not being of a grade lower than an Executive Engineer, in cases referred to him by the Engineer. Provided always that it shall be lawful for the Engineer to recall any case so referred and to proceed thereon, either adopting or not adopting any of the proceedings theretofore had thereon, as to him shall seem fit. Provided further, that all reports by such delegated Officer shall be submitted to the Engineer before they shall be forwarded to the Collector or any other authority.

LXIII. This Act may be called "The Embankment Act," 1871.

LXIV. This Act shall commence and take effect on the day of

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SCHEDULE OF REPEALED ACTS.

No. of Act.	Title of Act.	Extent of repeal.
XXXII of 1855 ...	An Act relating to embankments.	The whole Act.
VII of 1866 (B.C.)	An Act to make better provision for the acquisition of land for embankments and other matters relating thereto.	The whole Act.

J. PITT KENNEDY,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.

The following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 1st April 1871, and was referred to a Select Committee with instructions to report thereon within a fortnight:—

A Bill to amend the Calcutta Port Improvement Act, 1870.

WHEREAS it is expedient to increase the number of members of the Commissioners for making improvements in the Port of Calcutta, and to enable the Commissioners to compel ships to load and unload at their jetties as may be deemed by them most suited to the requirements of the Port; It is enacted as follows:—

I. In the second section of the Calcutta Port Improvement Act, 1870, the words "persons in number not more than twelve nor less than nine" shall be substituted for the words "nine persons;" and the said section shall be read and construed as if the words hereby directed to be substituted therein had been inserted therein in the place and stead of the words for which they are hereby directed to be substituted.

II. In the sixty-second section of the said Act, the words "or for landing or for shipping," shall be inserted after the words "landing and shipping" wherever the same words occur in the said section; and the same section shall be read and construed as if the words hereby directed to be inserted therein had been originally therein inserted.

III. This Act shall be construed with and as part of the said Calcutta Port Improvement Act, 1870.

STATEMENT OF OBJECTS AND REASONS.

The objects and reasons which have led to the introduction of this Bill are stated in the preamble thereof.

V. H. SCHALCH.

The 30th March 1871.

J. PITT KENNEDY,
*Asst. Secy. to the Govt. of Bengal,
Legislative Department.*

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

REVENUE AND GENERAL DEPARTMENTS.

No. 498R.

APPOINTMENTS.

The 24th March 1871.—The following gentlemen having been good enough to consent to act as Members of a Committee for the supervision and management of the Calcutta and Hooghly Madrasahs, the Lieutenant-Governor has been pleased to appoint them to be a Committee for that purpose:—

The Hon'ble J. P. Norman, Officiating Chief Justice.
Mr. Charles Hallyburton Campbell.
„ James Sutcliffe, M.A.
„ Henry Leland Harrison, B.A.

Captain Henry Sullivan Jarrett.
Prince Mahomed Ruhimooddeen.
Kazi Abdul Bari.
Moulvie Abdool Luteef Khan Bahadoor.
Moonshee Ameer Ali Khan Bahadoor.
Moulvie Abbas Ali Khan.

The 29th March 1871.—Mr. Haldane Rattray, Deputy Magistrate and Deputy Collector, Backergunge, is transferred to the Sonthal Pergunnahs.

The 31st March 1871.—Baboo Poornanund Surmah Burroah to be Sub-Registrar of Assurances of the Sub-district of Gawalparah, having its Head-Quarters at the Sudder Station of that District.

Lieutenant Leopold James Henry Grey to be Sub-Registrar of Assurances of the Sub-district of Ranchee, having its Head-Quarters at the Sudder Station of the District of Loharduggah.

Mr. R. D. Hare to be Sub-Registrar of Assurances of the Sub-district of Purulia, having its Head-Quarters at the Sudder Station of the District of Maunbhoom.

Baboo Hurrinath Chatterjea to be Sub-Registrar of Assurances of the Sub-district of Pubna, having its Head-Quarters at the Sudder Station of that District.

Mr. William McKinley Clay, B.A., to be Sub-Registrar of Assurances of the Sub-district of Rungpore, having its Head-Quarters at the Sudder Station of that District.

Baboo Hurrokali Mookerjee to be Sub-Registrar of Assurances of the Sub-district of Sylhet, having its Head-Quarters at the Sudder Station of that District.

Baboo Brojsoonder Mitter, Deputy Magistrate and Deputy Collector, Dacca, is vested with the powers of a Magistrate.

The 1st April 1871.—Baboo Dwarkanath Banerjee, Deputy Collector, Howrah, is vested with the powers of a Collector, under the Land Acquisition Act (No. X. of 1870.)

Mr. Cecil Ansdell Wilkins to be a Member of, and Secretary to the Local Committee of Public Instruction at Monghyr.

Moulvie Mahomed Ishaq, Deputy Magistrate and Deputy Collector, Purneah, is transferred to Bhaugulpore.

The 3rd April 1871.—The following Deputy Magistrates and Deputy Collectors are transferred:—

Baboo Doorgadas Chowdry, from Jessore to Nuddea.

„ Anund Mohun Mozoomdar, from Nuddea to Jessore.

The 4th April 1871.—Mr. William Sutherland Wells, Magistrate and Collector of Furreedpore, to officiate as a Magistrate and Collector of the First Grade.

LEAVE OF ABSENCE.

The 29th March 1871.—Captain Everard Neal Digges LaTouche, Assistant Commissioner of Mungledye, for three months, under Section XIX. of the Covenanted Service Absentee Rules.

The 30th March 1871.—Mr. Albert Champion Mangles, Officiating Magistrate and Collector of Patna, for three months, under Section XIX. of the Covenanted Service Absentee Rules from the 9th May next, or any subsequent date on which he may take the leave.

Syed Hossein Ali, Officiating Deputy Magistrate and Deputy Collector, Shahabad, for two

months, from the 31st December last, under paragraph 11 of the Uncovenanted Service Absentee Rules.

The 1st April 1871.—Baboo Kalinath Ghose, Deputy Magistrate and Deputy Collector, Dacca, for two months, under paragraph 11 of the Uncovenanted Service Absentee Rules, in extension of the leave granted to him under the orders of the 17th January last.

Mr. William Sutherland Wells, c.s., is allowed the usual subsidiary leave of absence from the 10th ultimo, the date on which he arrived at Bombay on his return from furlough, to enable him to join his appointment.

NOTIFICATION.

The 1st April 1871.—Mr. William Sutherland Wells, c.s., having reported his return to Bombay on the 10th ultimo, the unexpired portion of his furlough is cancelled.

RIVERS THOMPSON;

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 24th March 1871.—It is hereby notified that under the provisions of Section 6 of the Indian Registration Act, 1866, the Lieutenant-Governor has been pleased to form a new Sub-district in the district of Noakhally, to be called the Sub-district of Sundeeep, and to be continuous with the present thannah of that name.

The Moonsiff of Sundeeep shall be ex-officio the Sub-Registrar of the new Sub-district.

This Notification shall take effect from the 1st May 1871.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 30th March 1871.—In supersession of the Notification dated 22nd March 1871, published in the *Calcutta Gazette* of the 29th March 1871, page 709, the Lieutenant-Governor directs that the following article, which has received the approval of His Excellency the Governor General in Council, may be substituted for the present article E:—

The fee to be paid for search shall be—
For the first year, one rupee.

For every subsequent year, four annas up to a maximum of Rs. 5.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 1st April 1871.—With the sanction of the Governor General of India in Council, and with the consent of the Commissioners for making improvements in the Port of Calcutta, at a meeting, the Lieutenant-Governor is pleased, under the provisions of Section 95, Act V. (B.C.) of 1870, to confer from this date on the said Commissioners the powers of the Conservator of the Port of Calcutta within the following limits:—

Northern limits from the boundary pillar at the Cossipore Gun Foundry Ghaut, and a point on the opposite side of the River at Goosery.

The southern limits from a point called Pachpara point on the West, and a creek called Nardakhal on the East.

So much of Tolly's Nullah as lies to the west of a line drawn across the Nullah between the two boundary pillars 300 yards within Hastings' Bridge.

The limits of the said Port include to the East and West so much of the River Hooghly and the shores thereof, and so much of Tolly's Nullah and the shores thereof, as are within 50 yards of high water-mark spring tides.

Under the provisions of Section 96 of the Act, the Commissioners for making improvements in the Port of Calcutta are hereby authorised, instead of the Collector of Customs at Calcutta as heretofore, under Section 45, Act XXII. of 1855, to receive the fees payable under the rules passed in accordance with Section 7, Clause 10, Act XXII. of 1855, and under Section 6, Act XXX. of 1857, in respect of vessels entering or leaving the said Port, or being or lying therein, or using the said Port. The Commissioners will be liable, in respect of the value of the capital of the Port made over to them, to an annual charge for the interest thereof, which is at present fixed at the sum of Rs. 82,125, subject to future modification and adjustment.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

The following Order issued by the Government of India, in the Home Department, is republished for general information:—

No. 1762.—Notification.—Public.—Fort William, the 30th March 1871.—The under-mentioned Covenanted Civil Servants, having produced the necessary medical certificates, have been granted by Her Majesty's Secretary of State for India extensions of leave for the periods specified against their names:—

Mr. J. J. Grey	... 3 months.
„ W. M. Beaufort	... 6 „

The following Orders issued by the Government of India, in the Financial Department, are republished for general information:—

No. 1840.—Notifications.—Accounts.—Fort William, the 27th March 1871.—Mr. H. A. Mangles is appointed a Member of the Board of Directors of the Bank of Bengal during the absence from Calcutta of the Officiating Secretary to the Government of India in the Financial Department, or until further orders.

PENSIONS AND GRATUITIES.

The 31st March 1871.

No. 1939.—Read again the following memorials to the Secretary of State from Members of the Covenanted Civil Service, praying that measures may be adopted for improving the allowances granted to them upon retirement after completing the stipulated period of service and residence, or earlier upon sick certificate, viz.:—

From the Members of the Madras Service, a memorial without date, received with a letter from the Chief Secretary to the Government of Madras, No. 314, dated 13th October 1868.

From the Members of the Bombay Service, a memorial dated 12th November 1868, received with letter from the Government of Bombay, No. 2234, dated 25th November 1868.

From the Members of the Bengal Service, a memorial without date, received from the Managers of the Bengal Civil Service Annuity Fund, with their Secretary's letter dated 31st July 1869.

Read also—

Despatch to the Secretary of State, No. 155, dated 24th June 1870.

Read—

Reply from the Secretary of State, No. 52, dated 16th February 1871.

OBSERVATIONS.—By this despatch, Her Majesty's Government have decided that every Civil Servant, who has completed 25 years' service and 21 years' residence in India, shall in future be allowed to retire on the full annuity of £1,000 payable in England, or Sica Rs. 10,000 payable in India.

2. In regard to invalid annuities, Her Majesty's Government decline to consent to any augmentation of the existing scale, but permit the adoption of an annual increase of £20 instead of quinquennial advance of £100 as at present.

3. As these changes, added to those which had already been made, will render the continuance of the machinery of the Annuity Funds entirely unnecessary, Her Majesty's Government direct that measures be taken for their abolition, it being understood of course that the four per cent. deduction from salaries is to be made as heretofore. The capital standing at credit of the Annuity Funds in the Government Books will be simultaneously credited to the Government.

4. The changes authorised by the despatch now read are to take effect from the 24th June 1870, the date of the despatch from the Government of India now read.

ORDERED, that these Observations be communicated to the Managers of the Bengal Civil Service Annuity Fund, with a request that they will ascertain and inform the Government at the earliest possible date whether the Members of the Bengal Civil Service are willing to surrender the accumulated Annuity Funds to the Government upon the terms offered by the Secretary of State.

Also, that copy of these Observations be forwarded to the Governments of Madras and Bombay, with a request that they will ascertain and report at once the decisions upon the same issue of the Members of the Madras and Bombay Services respectively.

Ordered, also, that a copy of the above be published in the *Gazette of India*.

SEPARATE REVENUE.

(ASSESSED TAXES).

The 1st April 1871.

RESOLUTION.

No. 1994.

RULES FOR THE ENFORCEMENT OF THE INDIAN INCOME TAX ACT, 1871.

In the exercise of the power conferred by the Indian Income Tax Act, Section 47, the Governor General in Council is pleased to make the following rules for the guidance of officers in matters connected with the enforcement of the Act.

1. *Section 3.*—A 'person' is defined to include a Hindu undivided family. It does not follow that the members of such a family may not possess separate income which is not the property of the family. Whether the income of an individual member of such a family is or is not the property of the family is a question of fact upon the decision of which must depend the answer to the question whether such income should be taxed as income of the family or not.

2. *Section 5.*—All orders of exemption passed under Section 5 of the Indian Income Tax Act, 1870, which have not meantime been revoked, are hereby declared to be in force under Section 5 of the Indian Income Tax Act, 1871.

PART I.

3. *Section 6.*—"Salary" includes all pay and allowances of appointments, whether substantive, officiating, or temporary; it also includes all fixed allowances ordinarily paid with salary proper, if they are given without reference to the question whether the service for which they are given is actually performed or not, or whether the expense in reimbursement of which they are given is actually incurred or not. An allowance, however, which is granted to cover specific expenses, and which is not paid unless those expenses are incurred, is not salary.

For example, house-rent allowance is salary if it is given independently of the question whether the officer to whom it is given actually rents a house or not; but if it is given only if charge on account of house-rent is incurred, then it is not salary.

4. The assessment made under this Part is not made with reference to annual income; so that a salary paid even for a single day, at the rate of Rs. 62-8 a month is liable to duty.

5. All sums stopped under the authority of Government on account of payments to pension or annuity funds, to regimental mess or band funds, or the like,

shall be deducted from the salary previous to assessment. But the salary should not be exempted from duty on the ground that, after such deduction, it falls below the minimum.

6. If any servant, annuitant, or pensioner of Government has insured his life or that of his wife, or has contracted with an Insurance Company for a deferred annuity on his own life or that of his wife, he may make application to the Examiner of Claims or other officer whose duty it is to deduct the tax from his salary; and on proving to the satisfaction of that officer the amount of any payment made on account of such insurance during the year of assessment, he will be entitled to a refund of the tax on such payment. Provided that no refund shall be allowed in respect of any sum by which such payment added to the subscription of the assessee to the Service Annuity and Insurance Funds may exceed one-tenth of his full salary.

Example.—A civilian who pays 4 per cent. of his income to the Annuity Fund, and 2½ per cent. to Civil Fund, can claim exemption under this rule for not more than 3½ per cent. of his income.

7. *Section 9.*—The form of return to be made by the treasurer or other proper officer of a Company, &c., is appended (Form A). The Collector will be able by this return to test the payments made by the treasurer or other proper officer of sums deducted from the salaries of servants, &c. But it is to be observed that subsequent changes of establishment, enhancement of salaries or addition of new salaries, may cause the amounts paid in to Government to exceed those calculated from the returns so made; and the Collector should take steps to satisfy himself that additional deductions due to increased or to new salaries are duly made. The same remarks apply to pensions and annuities.

8. The deductions made by the treasurers or other proper officers will be paid over to the Collector at least once a quarter, and the Collector will arrange with the Companies, &c., the time and place of payment. The treasurer or other proper officer, in paying over the amount, will give a statement showing the amount deducted from each officer's salary for each month.

9. If any person assessable under Section 9 has insured his life or that of his wife, or has contracted with an Insurance Company for a deferred annuity on his own life or that of his wife, he may make application to the Collector, and on proving to his satisfaction the amount of any payment made on account of such insurance during the year of assessment, he will be entitled to a refund on the amount of the tax on such payment. Provided that such refund shall not exceed one-tenth of the tax paid by the said person during the year of assessment. No abatement under this rule shall entitle any person to exemption from assessment on the ground that his monthly salary is thereby reduced below Rs. 62-8.

10. All salaries, annuities, or pensions becoming due on or after the 1st April 1871 will be subject to assessment under the Act. For instance, salaries for the month of March, if payable by custom or rule on 1st April, will be so subject.

PART III.—COMPANIES.

11. The Collector should take immediate steps to obtain the statements required for assessments under this part. It will be perceived that he is now empowered to enquire into the accuracy of the statements rendered to him.

PART IV.—GOVERNMENT SECURITIES.

12. This Part is new. Instalments of interest which have fallen due before April 1 are not liable to taxation, notwithstanding that they may be actually disbursed after that date. On the other hand, interest which becomes due on or after April 1 is liable to taxation, even though it may have commenced to accrue before April 1.

13. The deductions are to be made at the time of payment by the officers making the payments, and these officers are responsible for crediting to Government the amounts deducted. A form (Form B) is annexed for the certificate to be given by the Collector to persons entitled to exemption under this Part by reason of the insufficiency of their whole income. This certificate requires no stamp.

14. Interest on Government Securities, which are the property of the Service Funds, is exempted from duty.

15. Interest on Government Securities, when it is solely employed for religious or charitable public purposes, will also be exempted from duty on the production, before the officer empowered to pay the interest, of a certificate from the Collector that it is so employed.

PART V.—OTHER INCOME.

16. The principal change introduced in the Act is this, that assessments are no longer to be made upon an estimate of future incomes, but are to be made on the basis of the actual income accrued during the past year. The assessment is always to be made on this basis in the first instance, whatever may be the prospects of income for the year, but the assessment so made can be amended if steps are taken for that purpose by the assessee in accordance with Section 38 of the Act.

17. In the case of incomes of Rs. 4,000 or over, a notice under Section 23 (the form of which, Form C, is appended) must always issue before assessment is made. A person neglecting or refusing, without sufficient excuse to make the return required, is not permitted to make any objection to the assessment made by the Collector in the absence of his return. He may also be prosecuted under the Indian Penal Code.

18. It will be observed that there is now no assessment by classification, the rate of two pies for every rupee being the same for all incomes.

19. In the case of an assessee having places of residence or of business within the jurisdiction of more than one Collector, the Collector within whose jurisdiction the principal place of residence or of business is situate, should be careful, before making the assessment, to ascertain from the other Collectors the amount of income arising or accruing within their respective jurisdictions.

20. Section 19.—The requisition under the first part of Section 19 should be made in Form C prescribed for the notice under Section 23.

21. Section 22.—The first clause of this section applies only to dwelling-houses and the surrounding premises. It is not intended to apply to lands from which agricultural or commercial profits are derived.

22. Section 25.—The form prescribed under Section 25 is Form D appended. Intentional omission to make this return is provided for in the Penal Code.

23. Sections 28 and 30.—Forms E and F are also prescribed for the notice under Section 28, and the receipt under section 30.

24. As it is desirable to avoid as far as possible periodical enquiry into particulars of income, the assessments now made should be made and recorded, in such a form and with such care that, if the tax be renewed, they may be used, as far as the law may permit, as the basis on which it may be worked.

25. The careful assessments made under the Act of 1870, and under the Acts of previous years, will no doubt afford great assistance in making assessments under the new Act; and although assessment-lists, however carefully prepared, cannot be used as an absolute standard for subsequent years, but must be liable to continual partial revision, yet it is believed that, with care, the assessments may now be made in such a manner that the tax, if renewed by the legislature, may be collected without harassing the tax-payers by many new enquiries.

PART VI.

26. Section 34.—It will be observed that a Collector or Commissioner is not bound by law to summon every person named as a witness. Where it is necessary to summon witnesses, the expense should ordinarily be borne by the Government.

27. The expense attending the interpretation of accounts which are illegible or unintelligible through their not being kept in the language and form in ordinary use in the district, must be borne by the person in whose behalf they are produced.

28. The Act makes no provision for the expenses of witnesses, and they therefore cannot claim reimbursement.

PART VII.

29. The mode of recovering the tax in the case of default has been changed. If an assessee makes default, the Collector has now to proceed to the recovery of a sum not exceeding twice the amount in respect of which default is committed, either by the process for the recovery of arrears of land revenue or by the process provided by the Civil Procedure Code for the execution of a decree for money.

30. Section 37.—The form for notice under Section 37 is appended to this Resolution (Form G).

PART IX.

31. Section 46. The Local Governments and Administrations are hereby empowered to determine, after communication with each other, when any Company, firm, or person has several places of business or of

residence in the territories subject to different Local Governments and Administrations, which of such places of business or of residence shall be deemed, for the purposes of this Act, the principal place of business or of residence. If in any case the Local Governments concerned cannot agree, the question should be referred to the Governor General in Council for decision, with a statement of facts.

32. Section 47.—The Local Governments are empowered under Section 47 (c) to make any further rules, consistent with the Act, that may appear necessary.

GENERAL.

33. In charging duty under the Act, fractions of annas should be omitted.

34. Registers will be kept in the forms appended to this Resolution, as follows:—

Register 1, 1A, 2, 3, 3A, 4, by every officer exercising the powers of a Collector.

Register 5, by every officer exercising the powers of a Commissioner of Revenue.

35. The Local Governments will submit to the Government of India half-yearly and annual returns I, II, III, and IV in the forms appended to this Resolution.

FORM A.

RETURN TO BE MADE BY TREASURER OR OTHER PROPER OFFICER OF A COMPANY UNDER SECTION 9 OF THE INDIAN INCOME TAX ACT, 1871.

(Name or designation of Company.)

PART 1.—EMPLOYEES.

Headings of Columns.—1. Name.
2. Employment.
3. Monthly rate of salary at date of return.

PART 2.—PENSIONERS.

Headings of Columns.—1. Name.
2. Monthly rate of pension at date of return.

PART 3.—ANNUITANTS.

Headings of Columns.—1. Name.
2. Monthly rate of annuity at date of return.

Subscription.—

I, A. B., do hereby declare that the above return is correctly prepared in accordance with Section 9 of the Indian Income Tax Act, 1871.

Dated the 187 . . . Signature of Treasurer or other proper officer.

FORM B.

I, A. B., Collector of . . . do hereby certify that I have made due enquiry regarding the income of C. D., the owner of the Government Securities specified beneath, and that including the interest on these securities, it is less than Rs. 750 for the year.

Government Securities.

Number.	Date.	Amount.

Dated the . . .

A. B.,
Collector.

FORM C.

(Obverse.)

NOTICE UNDER SECTION 23 OF THE INDIAN INCOME TAX ACT, 1871.

Number . . . To . . .

Date . . .

You are hereby required duly to fill in, in accordance with the instructions on the reverse, and to sign and deliver at (Collector's Office) the accompanying form of return on or before (date). If you fail to do so, no objection will be heard against the amount at which you may be assessed.

*Return of income accruing and arising in British India.**Headings of Columns.*—1. Name.

2. Residence or place of business.

3. Sources of income, specifying separately those chargeable under Parts II, III, IV, and V of the Act.

4. Income derived from each of these sources during the past year mentioning the period during which the income from each source has been derived.

5. Names of sharers, if any, in the income mentioned in Columns 4, 5, and 6 with specification of their shares.

6. Remarks.

Subscription.—

I, A. B., do declare that the income stated in this return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that I have no other source of income.

Signature _____

Dated _____ 187 _____

(Reverse.)

In the case of a firm, the ordinary designation of the firm should be entered in column 1.

If the person or firm making the return has several places of residence or business, they should be all mentioned in column 2, the principal place of business or residence being specified.

In column 3 every separate source of income accruing and arising in British India should be entered in detail. Salaries, pensions and annuities paid by Government or by a Company or by a Municipal or other public body or association not being a Company, are chargeable under Part II. Shares in any Company or Association carrying on business in British India whose stock or funds is or are divided into shares and transferable are chargeable under Part III. Income derived from interest on Government Securities is chargeable under Part IV. All other income is chargeable under Part V.

Against the gross receipts no deductions should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned; nor should deductions be made on account of the maintenance of the person himself or his family, or domestic establishment, nor on account of any public or local rates, cesses, or taxes.

Deductions from the gross receipts may be allowed on account of the following items.—

(a.) In the case of professions and trades—

Sums expended in the repairs of implements, utensils, or articles used solely for the purpose of the profession or trade.

Sums expended for insuring or keeping insured the buildings, machinery, implements and stock used for the purposes of the profession or trade, and rent paid for any premises used for such profession or trade, provided that if such premises shall not have been exclusively used for such profession or trade, a fair proportion only of such rent shall be deducted from the gross receipts.

Ten per cent. on the rack-rent of such premises on account of repairs, if such repairs are at the cost of the petitioner, whether it has or has not been actually expended during the year of assessment.

Sums expended in the payment of persons employed solely in such profession or trade.

The amount of any losses of the stock-in-trade. The excess loss sustained in any profession or trade over and above the profits thereof may be set against the excess profits of any other profession or trade exercised by the same person.

The amount of any bad debts for the first time ascertained and written off as such during the year.

Interest paid on money borrowed for the purpose of the trade or profession.

Sums paid to an Insurance Company for insurance of the life or for a deferred annuity on the life of the person assessed or his wife, not exceeding one-tenth of the said profits.

(b.) In the case of income from houses—

Any rent paid on account of such houses, but not taxes, or local rates, or cesses.

Sums expended for insuring and keeping insured such houses.

Ten per cent. on the rack-rent of the houses on account of repairs, if such repairs are at the cost of the petitioner, whether it has or has not been actually expended during the year of assessment.

(c.) In the case of income from land—

Any rent or land-revenue payable for the year of assessment in respect of the land.

Sums expended during the year of assessment in the cultivation of the land, but not in its permanent improvement.

Interest on sums expended in the permanent improvement of the land.

(d.) In the case of income from lands or houses—

Sums expended in collecting the rent, not exceeding six per cent. of the gross rental. In the case of landholders this will cover cesses and village servants and other such expenses.

Annual interest payable to a mortgagee not in possession.

In the case of a firm or of a Hindu undivided family, no entry should be made in column 5; but in other cases where the shares are chargeable separately, and it is wished that they shall be so charged, the column must be filled in.

If the person filling in the return is chargeable (1) as a trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot; (2) as an agent of a non-resident; (3) as receiver or manager appointed by any Court in India, a Court of Wards, an Administrator General or an Official Trustee in respect of income officially in his possession or under his control, the fact should be stated in the column of remarks.

FORM D.

NOTICE UNDER SECTION 25, INDIAN INCOME TAX ACT, 1871.

Number _____ To _____

Date _____

You are hereby required to deliver to

at (Collector's Office) on or before the (date) a list in the form accompanying, containing to the best of your belief—

The names of lodgers or inmates resident in your dwelling-house;

and of any other persons receiving salary or emoluments amounting to sixty-two rupees eight annas per mensem or upwards, employed in your service, whether resident in such dwelling-house or not,

and the place of residence of such of them as are not resident in such dwelling-house;

and also of any such lodger or inmate who has any ordinary place of residence elsewhere at which he is liable under the Income Tax Act to be assessed, and who desires to be so assessed at such place.

Dated the _____ 1871. (Collector's Signature)

FORM OF LIST OF LODGERS, INMATES, AND EMPLOYEES, RETURNED UNDER SECTION 25, INDIAN INCOME TAX ACT, 1871.

Name of person making the return _____

Residence _____

Headings of Columns.—1. Name.

2. Whether lodger, inmate or employee.

3. Residence, if different from the above.

4. State here at what residence he desires to be assessed.

Dated the _____ (Signature of person making the return.)

FORM E.

NOTICE UNDER SECTION 28 OF THE INDIAN INCOME TAX ACT, 1871.

Number _____ To _____

Date _____

You are hereby required to take notice that you have been assessed under Part V of the Indian Income Tax Act, 1871, according to the particulars specified below. If

you do not pay the tax on or before the date mentioned, you will be proceeded against according to law. A receipt will be granted at (place) by (name of officer) to whom the payment should be made.

- Headings of Columns.*—1. Source or sources of estimated income.
2. Place or places, district or districts, where the income accrues.
3. Amount of income assessed.
4. Year or portion of year for which duty is payable.
5. Amount of duty payable.
6. Rs. payable within 15 days from service of this notice.
Rs. payable on 1st October 1871.

(Collector's Signature.)

FORM F.

RECEIPT UNDER SECTION 30 OF THE INDIAN INCOME TAX ACT, 1871.

Number _____

Date _____

Received from _____ the sum of Rs. _____ being the amount of the (first or second) instalment of duty assessed on _____ under the Indian Income Tax Act, 1871, according to the particulars specified below:—

- Headings of Columns.*—1. Source or sources of estimated income.
2. Place or places, district or districts, where the income accrues.
3. Amount of income assessed.
4. Year or portion of year for which duty is payable.
5. Amount of duty payable, including penalty, if any.
6. Date of payment.
7. Amount of instalment, if any, remaining to be paid on October 1st.

(Collector's Signature.)

FORM G.

NOTICE UNDER SECTION 37 OF THE INDIAN INCOME TAX ACT, 1871.

Number _____

To _____

Date _____

Whereas you were assessed under the Income Tax Act, 1871, with a duty of Rs. _____, you are hereby required to pay the second instalment of Rs. _____ within fifteen days from the service of this notice to (name of officer) at (place). In default of such payment, you will be proceeded against according to law.

(Collector's Signature.)

A similar form in case of default in paying an enhancement.

REGISTER 1, OF ASSESSMENTS UNDER PART V.

- Headings of Columns.*—1. Number of case.
2. Date of service of notice under Section 23.
3. Name of person on whom served.
4. Date of service of notice under Section 28.
5. Source or sources of income.
6. Place or places, district or districts, where income arises or accrues.
7. Amount of income estimated under Section
8. Amount of duty payable thereon.

9. Amount of duty finally assessed under Section 32.
10. Amount of penalty under Section 37.
11. Date of payment of first instalment or of penalty, with number of receipt.
12. Date of service of notice under Section 37.
13. Amount of penalty under Section 37.
14. Date of payment of second instalment, or of penalty, with number of receipt.
15. Amount of refund under Section 33.
16. Amount of abatement under Section 38.
17. Remarks.

A supplementary assessment under Section 35 will be entered as a new assessment, a reference to the original assessment being made in the Column of Remarks.

REGISTER 1 A, OF ASSESSMENTS ON COMPANIES.

(In the same form as Register 1.)

REGISTER 2, OF PETITIONS OF OBJECTION UNDER SECTION 31.

- Headings of Columns.*—1. Number.
2. Date of petition.
3. Name of petitioner, with number in Register of notices.
4. Purport of petition.
5. Number of persons summoned under Section 34.
6. Decision, with grounds and date.
7. Remarks.

REGISTER 3, OF PROCEEDINGS AGAINST DEFAULTERS UNDER CIVIL PROCEDURE CODE.

- Headings of Columns.*—1. Consecutive No.
2. No. of case in Register of Assessment.
3. Name of defaulter and amount of default.
4. Date of order for recovery and amount to be recovered.
5. Date and nature of each process issued.
6. Amount of duty recovered and date of recovery.
7. Amount of costs recovered and date of recovery.
8. Remarks.

REGISTER 3A, OF PROCEEDINGS AGAINST DEFAULTERS UNDER LAND REVENUE LAW.

Headings the same as in Register 3, or such as the local Government may direct.

REGISTER 4, OF SERVANTS, PENSIONERS, AND ACCOUNTANTS OF COMPANIES, &C., ASSESSED UNDER PART II. OF THE INCOME TAX ACT, 1871.

- Headings of Columns.*—1. Name.
2. Office, employment, &c.
3. Deductions made from salary for March.
4. Deductions made from salary for April.
5. Deductions made from salary for May.
6. Deductions made from salary, total for 3 months.
7. Deductions made from salary for June.
8. Deductions made from salary for July.

9. Deductions made from salary for August.
10. Deductions made from salary, total for 3 months.
11. Deductions made from salary for September.
12. Deductions made from salary for October.
13. Deductions made from salary for November.
14. Deductions made from salary, total for 3 months.
15. Deductions made from salary for December.
16. Deductions made from salary for January.
17. Deductions made from salary for February.
18. Deductions made from salary, total for 3 months.
19. Total for the year.

REGISTER 5, OF APPEALS TO COMMISSIONER UNDER SECTION 33.

- Headings of Columns.*—1. Number.
2. Date of appeal
3. Name of appellant, with date of his receipt for the duty.
4. Name of Collector against whose order appeal is made, and date of his order.
5. Purport of appeal.
6. Number of persons summoned under Section 34.
7. Decision with its grounds.
8. Refund or enhancement ordered.
9. Remarks.

RETURN I.

HALF-YEARLY RETURN BY LOCAL GOVERNMENTS OF ASSESSMENTS UNDER PART V.

- Headings of Columns.*—1. Classes of income.
2. Number assessed.
3. Amount assessed.
4. Amount of instalments which have fallen due.
5. Excess recoverable under Section 37.
6. Total demand, column 4 plus column 5.
7. Amount realized.
8. Balance outstanding.
9. Refunds under Section 33.
10. Refunds under Section 38.
11. Remarks.

Classes of Income in column 1.—

	Rs.	Rs.
I. Incomes not less than	750, but less than	1,000
II. " "	1,000, " "	2,000
III. " "	2,000, " "	10,000
IV. " "	10,000, " "	1,00,000
V. " "	1,00,000, " "	

NOTES.—Columns 2 and 3 should show the assessments as modified by proceedings taken under Section 32.
Column 8 will differ from column 4 minus column 7 by the amount of any second instalments paid before October 1st.

RETURN II.

HALF-YEARLY RETURN BY LOCAL GOVERNMENTS OF ASSESSMENTS UNDER PART III.

In the same Form as Return I.

RETURN III.

HALF-YEARLY RETURN OF ASSESSMENTS ON SERVANTS, PENSIONERS, AND ANNUITANTS OF COMPANIES, &c., UNDER SECTION 9.

- Headings of Columns.*—1. Classes of income.
2. Number assessed.
3. Amount realized.

Classes of Income in

Column 1.—	per mensem.	per mensem.
I.—Incomes not at a Rs. A. P.		
less rate than	62 8 0	but at a less rate than Rs. A. P.
II.—	83 5 4	" 83 5 4
III.—	166 10 8	" 166 10 8
IV.—	833 5 4	" 833 5 4
V.—	8,333 5 4	" 8,333 5 4

RETURN IV.

ANNUAL RETURN SHOWING DETAILS OF ASSESSMENTS UNDER PART V.

Same as Return 3, prescribed in Resolution No. 2471, dated 8th April 1870, except that there are only five classes of income instead of seven.

ORDERED, that the foregoing Resolution be published in the *Gazette of India* for general information.

RIVERS THOMPSON,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 1st April 1871.—Under Section 44, Act XII. of 1871, (the Indian Income Tax Act,) the Lieutenant-Governor is pleased to invest the following Officers with the powers of a Commissioner of Revenue for the purposes of the said Act within the limits of their respective jurisdictions, *viz.* :—

All Collectors of Revenue in the Regulation Districts.

The Deputy Collector of Howrah.

All Deputy Commissioners in the Non-Regulation Provinces.

2. The Lieutenant-Governor is also pleased to invest the following Officers with the powers of a Collector of Revenue for the purposes of the above Act within the limits of their respective jurisdictions, *viz.* :—

All Officers in charge of Sub-divisions.

All Officers in charge of the Excise Department at the Sudder Sub-divisions.

The Extra Assistant Commissioners in charge of Rajmehal, Doomka, Deoghur, and Godda, in the Sonthal Pergunnahs.

The Senior Assistant Commissioner at the Sudder Station of each of the Districts in the Non-Regulation Provinces.

RIVERS THOMPSON,
Offg. Secy. to the Govt. of Bengal.

JUDICIAL AND POLITICAL DEPARTMENTS.

No. 342J.

APPOINTMENTS.

The 29th March 1871.—Mr. Sandford James Kilby to officiate in the First Grade of Assistant Superintendents of Police, with effect from the 8th ultimo.

The 30th March 1871.—Baboo Ramcoomar Pal Chowdry, Moonsiff of Phenchoogunge, in Sylhet, to be Moonsiff of Nubeegunge, in that District.

Baboo Nilmoney Das. Additional Moonsiff of Tipperah, to be Moonsiff of Phenchoo-gunge, in Sylhet.

Baboo Nilmadhub Roy to be a Moonsiff of the Third Grade, and to be Additional Moonsiff of Tipperah.

Baboo Kalichurn Ghosal to be a Moonsiff of the Third Grade, and to be Moonsiff of Borobaree, in Rungpore.

Baboo Keshubnath Bishee to be a Moonsiff of the Third Grade, and to be Additional Moonsiff of Backergunge, but to continue to officiate as Moonsiff of Buddergunge, in Rungpore, until further orders.

Baboo Koylas Chunder Mozoomdar to officiate as Moonsiff of Dinagepore, during the absence, on leave and suspension, of Baboo Otool Chunder Ghose, or until further orders.

Baboo Hur Gobind Mookerjee to officiate as Additional Moonsiff of Backergunge, during the absence, on deputation, of Baboo Keshubnath Bishee, or until further orders.

The 31st March 1871.—Baboo Russick Lall Bose to be a Visitor of the Lunatic Asylum at Dacca, under Section 2, Act XXXVI. of 1858.

The 1st April 1871.—The following promotions and appointments are sanctioned, *vice* Moulvie Itrat Hossein, retired :—

Baboo Bhoopati Roy is promoted to the Third Grade of Subordinate Judges.

Moulvie Moazzim Hossein, Officiating Subordinate Judge of Dinagepore, to be a Subordinate Judge of the Fourth Grade, and to be Subordinate Judge of Dinagepore.

Baboo Gobind Chunder Sandyal, on leave, to be Subordinate Judge of Chupra. Baboo Gobind Chunder Sandyal will, on his return from leave, officiate, until further orders, as Judge of the Small Cause Court at Patna, and Subordinate Judge of that District.

Moulvie Syed Abdoollah to officiate, until further orders, as Subordinate Judge of Chupra.

The 3rd April 1871.—Baboo Kooladanund Mookerjee, Additional Subordinate Judge of Dacca, to officiate as First Subordinate Judge of that District, in addition to his own duties, until the return from leave of Moulvie Nazirooddeen Mahomed, or until further orders. This cancels the orders of the 27th ultimo appointing Baboo Ramdoollub Das to officiate as First Subordinate Judge of Dacca.

LEAVE OF ABSENCE.

The 30th March 1871.—Baboo Gobind Chunder Sandyal, Officiating Judge of the Small Cause Court at Patna, and Subordinate Judge of that District, for one month, under Financial Notification No. 3622, dated the 22nd December 1865, in extension of the leave granted to him under the orders of the 1st instant.

The 31st March 1871.—The leave granted to Mr. Charles Jennins, Officiating District Superintendent of Police, Bhaugulpore, under the orders of the 8th instant, will have effect from the 1st proximo, or any subsequent date on which he may be relieved.

NOTIFICATION.

The 31st March 1871.—The services of Mr. J. Pitt Kennedy, Assistant Secretary to the Government of Bengal, in the Legislative Department, are placed at the disposal of the Government of India, in the Home Department.

A. EDEN,

Secy. to the Govt. of Bengal.

The following Orders issued by the Government of India, in the Home Department, are republished for general information :—

No. 502.—*Judicial.*—Fort William, the 31st March 1871.—The Right Hon'ble the Secretary of State for India has been pleased to accept the resignation of T. H. Cowie, Esq., of his appointment as Advocate-General with effect from the 31st March 1871.

No. 503.—The Queen has been pleased to appoint Joseph Graham, Esq., to be Her Majesty's Advocate-General in Bengal.

No. 504.—*Appointment.*—Mr. J. Pitt Kennedy to be Standing Counsel for the Presidency of Fort William in Bengal.

The following Order issued by the Government of India, in the Foreign Department, is republished for general information :—

No. 660P.—*Political.*—Fort William, the 31st March 1871.—His Excellency the Viceroy and Governor General in Council has been pleased to confer the title of "Rai Bahadoor" upon Baboo Grish Chunder Lahori, of Kashimpore, as a personal distinction in acknowledgment of his liberality in relieving the sufferers from inundation in the town of Rampore Bauleah in 1867, and in establishing a school in his zemindary at Kashimpore.

The following Orders issued by the Government of India, in the Military Department, are republished for general information :—

No. 293.—Fort William, the 28th March 1871.—The Right Hon'ble the Governor General in Council is pleased to notify that whenever Members of the Subordinate Medical Department, including Hospital Assistants, Hospital Apprentices, and Native Medical Pupils, proceed to any other station than their own for the purpose of undergoing an examination for promotion to a higher grade, such movements shall be considered as "on duty" entitling them to free passages to their destination and a free return passage, if the examination be successfully passed. If they fail to pass, however, the candidates must defray the expenses of their passage back to the stations whence they came.

When necessitated to march in the absence of any other mode of conveyance, these Medical Subordinates will be entitled to the field allowance and batta prescribed for their grades in G. G. O. No. 550 of 1868.

This order is applicable to the three Presidencies.

No. 299.—The under-mentioned Officer is permitted to proceed to Europe and America on furlough on private affairs :—

Surgeon Robert Bird, M.D., of the Medical Department,—for two years, under the Regulations of 1868, embarking at Bombay.

No. 306.—The 30th March 1871.—The under-mentioned Officers have reported their departure for Europe on the dates specified :—

Surgeon E. J. Gayer, of the Medical Department, G. G. O. No. 69 of 1871,—per *Warrior*, 26th February 1871.

Surgeon A. A. Mantell, M.D., of the Medical Department, G. G. O. No. 150 of 1871,—per *Columbian*, 1st March 1871.

Lieutenant-Colonel A. H. Paterson, of the Bengal Staff Corps, G. G. O. No. 115 of 1871,—per *Australia*, 14th March 1871.

A. EDEN,

Secy. to the Govt. of Bengal.

NOTIFICATION.

The 27th February 1871.—The Lieutenant-Governor of Bengal is pleased to sanction the following revised arrangement of the local jurisdictions of the several moonsiffes in zillah Backergunge, to take effect from the 1st April next:—

MOONSIFFES.	Head-quarters at	Thannahs comprised in each moonsiffes.	REMARKS.
Mudareepoor ..	Mudareepoor ..	{ Kotaleepara. Gournuddee. Booreehatee.	
Peerijpoor ..	Peerijpoor ..	{ Peerijpoor (Tugrah). Kewaree. Mutbaree.	
Burrisaul or Sudder ..	Burrisaul ..	{ Mehdigunge. Burrisaul. Nulchitee and Jhalookatee. Backergunge.	
Putoakhalee ..	Putoakhalee ..	{ Mirzagunge. Baophul. Khalsakhalee. Goolsakhalee.	
Dukhin Shabazpoor ..	Dowlut Khan ..	{ Chandia. Dhunya Moonya.	

Note.—Three moonsiffes, hitherto called "Cowally," "Baophul," and "Mehdigunge," shall henceforth be designated "Peerijpoor," "Putoakhalee," and "Dukhin Shabazpoor," respectively.

Note.—Thannah Mehdigunge is transferred from the moonsiffes of Dukhin Shabazpoor to that of Burrisaul.

Note.—Thannah Backergunge is transferred from the moonsiffes of Putoakhalee to that of Burrisaul.

A. EDEN,

Secretary to the Government of Bengal.

NOTIFICATION.

The 27th March 1871.—The Lieutenant-Governor of Bengal is pleased to sanction the undermentioned changes in the jurisdictions of the thannahs in district Furreedpore:—

The villages Parcbur (No. 626), Shampoer or Shamsunderpoor (No. 624), Gungaburdee (No. 625), Mohobutpoor or Moharajpoor (No. 695), Govindpoor-Par-Kistonuggur (No. 623), are transferred from thannah Goalundo to thannah Furreedpore.

The villages Lukheekol and Peerakurea (No. 333), Gopeenathpoor-Duljeetpoor (No. 332), Bhabukdea with tola Chur Andee (No. 334), Beel Dhureea Duho (No. 335), Purmanundpoor (No. 336), Bhowaneepoor with tola Dureekandee (No. 339), Barbhangea with tola Dureekandee, &c. (No. 338), Ruheempoor (No. 337), Nundunpoor-Kistonuggur with tola Duskhadet, &c. (No. 331), Chur Kistonuggur (No. 350), Bistodeea with tola Dureekandee (No. 341), Beel Chapai (No. 342), Narainpoor (No. 343), Bateekamaree (No. 344), Buhadoorpoor (No. 345), Kachardeea (No. 346), Bhellaraj (No. 349), Kubeerpoor (No. 347), and Nursing-deea (No. 340), are transferred from thannah Belgachee to thannah Furreedpore.

The villages Bhoorkundee (No. 892), Oojul-Mullikpoor (No. 888), Mullikpoor with tola Duree Mullikpoor (No. 889), Madhubpoor (No. 891), Ishuppoor (No. 348), and Hogalkundee with tola Chorkundee (No. 890), are transferred from thannah Bhoosnah to thannah Furreedpore.

The villages Paekurpara (No. 755), Tettoolea (No. 756), Barree-Pacha Ghatta-Koora, (No. 754), and Kismut Ronkail (No. 753), are transferred from thannah Awanpoor to thannah Furreedpore.

The villages Ajunbera (No. 766), Chandpoor with tola Chur Chandpoor (No. 885), Dhobadanga (No. 767), Khaleesa or Khallispoor (No. 768), and Chattar with tola Churkundee, &c. (No. 769), are transferred from thannah Furreedpore to thannah Bhoosnah.

The villages Chur Ramdear-Dhurneedhurdee (No. 874), Komuleshurdee with tola Dhurkandee (No. 803), Komarkhallee-Ramdea (No. 801), Sarbandea (No. 802), Puchim Bhatdee (No. 800), Poorub-Bhatdee (No. 799), Hashumdea (No. 806), Bungeshurdee with tola Baghar-kandee (No. 771), Madhubpoor (No. 772), Soojundee with tola Deyoolluba (No. 798), Nagdea with tola Rajdhurkandee (No. 807), Bagdear-Berrayputee (No. 804), Koondurdea (No. 805), Rangar Moolarkandee (No. 837), Ummurdee (No. 835), Nutterdea (No. 836), Mobarukdea (No. 838), Bazitpoor-ais-Chokla (No. 839), Dadpoor (No. 842), Kristonuggur (No. 843), Mutturdea (No. 844), Ar. Srinuggur (No. 845), Soorjdea (No. 846), Srinuggur (No. 847), Moandea (No. 848), and Buroorkandee (No. 849), are transferred from thannah Awanpoor to thannah Bhoosnah.

The villages Khardea, &c. (No. 823), Uthali (No. 1582), and Wuzerpoor-Sadhahati (No. 1583), are transferred from thannah Bhoosnah to thannah Awanpoor.

The villages Suderde Bundarbhangra (No. 1269), Chiladuho or Chilla Dhurer Chur (No. 1270), Charaldeea or Chomurdee (No. 1268), Arazee Noakunda (No. 1220), Ghoskanda (No. 1219), Noakanda (No. 1221), Nareerkanda (1222), Arazee Ghosekanda (No. 1223), Serestabad (No. 1228), Khoajer-Khanpar (No. 1230), Prothab-chur (No. 1229), Bajeeekura (No. 1237), Majkandee (No. 1217), Kristopore or Kasimpore (No. 1218), Nowakanda and Paikpara (No. 1215), Nazeer Khan (No. 1216), Digholea (No. 1238), Basoodebpoor (No. 1214), Sreerampore (No. 1239), Sottobutty (No. 1240), Kismut Damerchur (No. 1236), Chandputtee (No. 1235), Damerchur (No. 1231), Kesardea (No. 1232), Kasimnugur (No. 1234), Souldpore-Kesardea (No. 1233), Srikistdee (No. 1947), Baree Kubirajpoor (No. 1958), Bishumburdee (No. 1957), Kachabalee (No. 1959), Mohindrodee (No. 1960), Nilamburdee (No. 1956), Hureedasdee *alias* Julkur (No. 1966), Huridasdee (No. 1967), Goalbathan (No. 1968), Batearkandee (No. 1961), Hoshunpoor (No. 1963), Biddanundee (No. 1964), Biddanundee (No. 1965), Nugurdee (No. 1969), and Jugardea (No. 1962), are transferred from thannah Muxoodpoor to thannah Daorah.

The villages Turfer Chur (No. 592), Arazee Bund-Bustee-Bhuddrasan or New Chur (No. 591), Chur Hureerampore (No. 594), Chur Hajigunge Chur Hoosnee (No. 593), Chur Amropoor (No. 602), Sooltanpoor (No. 601), Luckto-Chur (No. 600), Chur Surbanundee (No. 599), Bunbustee Bhuddrasan-Chur (No. 598), Chur Ajodhya (No. 603), Chur Kulianpoor and Debee Dossipoor (No. 595), Bhuddrasan Chur (No. 596), Chur Ramnuggur (No. 597), Ameenuggurdegur (No. 1863), Jowar Bundee Jhaokundee or Chur Nowabgung (No. 1865), Notoon Chur, Nurullahpore Chur, and Kullianpoor Chur, are transferred from thannah Sudderpoor to thannah Furreedpore.

A. EDEN,

Secretary to the Government of Bengal.

NOTE.—The Nos. given to the villages named above are the Thakbust numbers.

NOTIFICATION.

The 27th March 1871.—The Lieutenant-Governor of Bengal has been pleased to sanction the formation of a sub-division in the district of Furreedpore, to be called the Goalundo sub-division, and to have its head-quarters at Goalundo. The jurisdiction of the Goalundo sub-division, and that of the Furreedpore head sub-division, shall be as shown in the following statement:—

Sub-division.	Thannahs comprised in each Division.	REMARKS.
Goalundo	Goalundo	.. The police station of Betka has been removed to Goalundo.
	Belgachee.	
	Pangsa.	
	Furreedpore.	
Furreedpore or head sub-division.	Awanpoor	... The police station of Talma removed to Awanpoor.
	Bhoosna.	
	Sudderpoor.	
	Daorah.	... The police station of Gopinathpoor removed to Gopalgunge.
	Muxoodpoor.	
	Gopalgunge	

A. EDEN,

Secretary to the Government of Bengal.

Note.—Thannahs Goalundo and Belgachee are transferred from the sub-division of Furreedpore to that of Goalundo. Thannah Pangsa is excluded from district Pubna of the Rajshahye division, and included in district Furreedpore and sub-division Goalundo in the Dacca division.

NOTIFICATION.

The 27th March 1871.—The thannah of Commercolly, hitherto subject to district Pubna of the Rajshahye division, is transferred to district Nuddea, in the Presidency division. The thannah thus transferred shall be included in sub-division Kooshtea of the Nuddea district.

A. EDEN,

Secretary to the Government of Bengal.

NOTIFICATION.

The 29th March 1871.—Under the provisions of Regulation VI. of 1819, Section 3, the Lieutenant-Governor is pleased to declare the Nayanpore Ferry on the Commillah and Bramunbariah Road, in the District of Tipperah, to be a public ferry.

A. EDEN,

Secretary to the Government of Bengal.

NOTIFICATION.

The 31st March 1871.—In amendment of the Notification in the *Calcutta Gazette* of the 15th February 1871, page 365, it is hereby notified that the Lieutenant-Governor is pleased to postpone the date on which the provisions of Act XIV. of 1868 (an Act for the prevention of certain contagious diseases) will take effect in the town of Howrah to the 1st of June 1871.

A. EDEN,
Secy. to the Govt. of Bengal.

DECLARATION.

The 28th March 1871.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, *viz.*, for building a police outpost at Chuck Shekarpore, in Mohallah Chuck Shekarpore, in City Patna, Pergunnah Azimabad, Zillah Patna, it is hereby declared that, for the above purpose, a piece of land is required, measuring one cottah four and half dhoores, more or less, bounded on the West by the Government drain; East by the houses of Gunnesh Lall and Mohabeer Pershad Kalwar; South by land of Lala Rampershad Lall; and North by a public road.

This Declaration is made, under Section 6, Act X. of 1870, to all whom it may concern.

A. EDEN,
Secy. to the Govt. of Bengal.

DECLARATION.

The 30th March 1871.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, *viz.*, for the site of the Court-house of the Moonsiff of Gopalpore, in Beerbhoom, it is hereby declared that, for the above purpose, a piece of land measuring 1 biggah 5 cottahs, more or less, in extent in Mouzah and Lot Pragpore, in Pergunnah Selampore, bounded on the East and West by mal tanks of Pragpore; on the North by the mal lands of Pragpore; and on the South by the Grand Trunk Road, situate within the civil district of Beerbhoom, but in the fiscal district of Burdwan, is required.

This Declaration is made, under the provisions of Section 6, Act X. of 1870, to all whom it may concern.

A. EDEN,
Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

ESTABLISHMENT.

No. 97.

The 31st March 1871.

Leave of Absence.—Mr. W. A. Billings, Deputy Controller of Public Works Accounts, Bengal, is allowed privilege leave for three months, under Sections 16 and 20 of the revised Uncovenanted Service Absentee Regulations.

No. 98.

Notification.—Baboo Kedarnath Sen, Sub-Engineer, Second Grade, joined the Burrakur Division on the 28th March 1871, before noon.

No. 99.

The 3rd April 1871.

Transfer.—Baboo Kedarnath Doss, Local Overseer, First Grade, attached to the Nuddea Division, is transferred from the Local to the Imperial Establishment, and posted to the Sylhet Division.

No. 100.

Appointments.—The following gentlemen are appointed as Accountants, Fourth Grade, on probation :—

Mr. C. Kemp, with effect from the 10th December 1870.

Mr. W. Rowleston, } with effect from the 12th
„ E. D. Sinclair, } December 1870,
and posted to the Central Office of Account, Bengal.

No. 101.

The following Orders issued by the Government of India, Public Works Department, are republished for information :—

No. 141 of the 30th March 1871.—Lieutenant W. J. LeBreton, Bengal Staff Corps, Assistant Controller, First Grade, Punjab, is appointed to officiate as Deputy Controller, North-Western Provinces, during the absence of Mr. P. Phillips, or until further orders.

This cancels clause 2 of Notification No. 132 of the 20th March 1871.

No. 146 of the above date.—The services of Lieutenant-Colonel W. S. Oliphant, R.E., Superintending Engineer, Second Grade, lately returned from furlough, are temporarily placed at the disposal of the Government of Bengal.

No. 102.

The 4th April 1871.

Notification.—Lieutenant-Colonel W. S. Oliphant, R.E., Superintending Engineer, Second Grade, is appointed to officiate as Assistant to the Chief Engineer, and Assistant Secretary in this Department.

2. Lieutenant-Colonel Oliphant assumed charge of the above duties on the 31st March 1871, afternoon.

J. E. T. NICOLLS, Col., R.E.,
Secretary to the Govt. of Bengal,
P. W. D.

IRRIGATION.

ESTABLISHMENT.

NOTIFICATION.

No. 73.

The 4th April 1871.

The following Orders issued by the Government of India, Public Works Department, are republished for information :—

No. 145, dated 30th March 1871.—Colonel P. P. L. O'Connell, R.E., Superintending Engineer, South-Western Circle of Irrigation, Bengal, whose services have been placed at the disposal of the Government of India, is deputed to Sindh and the Punjab on special duty in connection with the Indus Valley Railway.

Lieutenant-Colonel J. F. Stoddard, R.E., Assistant to the Chief Engineer, and Assistant Secretary to the Government of Bengal in the Irrigation Branch, is appointed to officiate as Superintending Engineer, South-Western Circle of Irrigation, during the absence of Colonel O'Connell, or until further orders.

No. 74.

With reference to the above Notification, Lieutenant-Colonel J. F. Stoddard, M.S.C., assumed charge of the South-Western Circle of Irrigation, Bengal, on the afternoon of the 23rd February 1871.

No. 75.

Lieutenant-Colonel G. A. Searle, M.S.C., Executive Engineer, First Grade, is appointed to officiate as Assistant to the Chief Engineer, and Assistant Secretary to the Government of Bengal, Public Works Department, Irrigation Branch, which he joined on the forenoon of the 8th March 1871.

G. A. SEARLE, *Lt.-Col., M.S.C.,*

*For Offg. Joint-Secy. to the Govt. of Bengal,
P. W. Dept., Irrigation Branch.*

Public Works, Railway Dept.—Bengal.

Fort William, the 30th March 1871.

Notification—With reference to the Notification of the Government of India in the Public Works Department, No. 134, dated 21st March 1871, Mr. D. A. Bruce, Probationary Assistant Controller, Public Works Accounts, Third Grade, joined the Railway Department as Assistant Examiner of Railway Accounts on the forenoon of the 27th March.

By order of the Lieutenant-Governor of Bengal,

F. S. TAYLOR, *Lieut.-Col., R.E.,*
Joint-Secy. to Govt. of Bengal,
P. W. D., Railway Branch.

Circular Orders by the High Court of Judicature at Fort William in Bengal.

From W. M. SOUTTAR, Esq., Officiating Registrar of the High Court of Judicature at Fort William in Bengal, to all Zillah Judges and Judicial Commissioners,—(No. 6, dated Calcutta, the 17th March 1871.)

(CIVIL SIDE.)

AN instance having been brought to the notice of the High Court of culpable carelessness and negligence on the part of a Moonsiff in hearing witnesses and recording evidence in cases under Section 15, Act XIV. of 1859, which misconduct has since led to the removal of the Moonsiff from office, the attention of Zillah Judges and Judicial Commissioners is drawn to the necessity of satisfying themselves that evidence is properly recorded in such cases. The Court directs that Judges on their inspection tours will give special attention to the subject, and that they will not omit to notice it in their report.

From W. M. SOUTTAR, Esq., Officiating Registrar of the High Court of Judicature at Fort William in Bengal, to all Civil Authorities,—(No. 7, dated Calcutta, the 22nd March 1871.)

(CIVIL SIDE.)

THE accompanying copy of a circular letter No. 95, dated the 30th December, issued by the Post

Master General of Bengal, and based upon the Financial resolution of the Government of India, No. 2118, dated 21st November 1870, is hereby circulated for the information and guidance of all Civil Courts subordinate to the High Court, in supersession of Circular Order No. 1, dated the 4th January last, which was issued before the Court had received intimation of the instructions now notified, and which is hereby cancelled.

From J. TWEDDIE, Esq., Officiating Post Master General of Bengal, to all Post Office Officials,—(Circular No. 95 dated Fort William, the 30th December 1870.)
L. M. 10, No. 2.

POSTAGE on parcels which contain records in transmission through the post from one Court to another is no longer to be charged either by stamps or in cash to sender or to addressee.

2. All other kinds of parcels hitherto chargeable under Rule 25 of the rules regarding official correspondence will be charged, as usual, under that rule.

Revenue Survey Department.

No. 49.

NOTIFICATION No. 33, dated 23rd January last, transferring Mr. Robert Barclay, Revenue Surveyor, Third Grade, to the First Division, Lower Provinces, is cancelled, and Mr. Barclay is transferred to the First Division, North-Western Provinces, from the 1st instant.

D. C. VANREKEN, *Col. R.A.,*
Supdt. of Revenue Surveys,
CALCUTTA, *Upper Circle.*
The 3rd April 1871.

Department Public Works.

NOTICE.

THE Tidal Canals connecting the Roopnarain, the Huldee, and the Russulpore Rivers, in the Hidgellie District, will be reopened for traffic from the 5th proximo.

J. C. VERTANNES,
Exc. Engr., Hidgellie Division.
CONTAL,
The 20th March 1871.

Notice.

No. 178C.

THE following has been added as clause 11 to the existing Rules for the delivery and shipment of Opium for export, published with the Board's Notification No. 3962C, dated 31st August 1870.

Rule 11—The presentation of any number of passes at one time by one person, that person being the *bond fide* owner of the Opium covered thereby, shall be treated as one requisition only, provided that the chests covered by such passes are removed from the godowns as simultaneously as possible.

By order of the Board of Revenue, L. P.,
F. B. PEACOCK,
Offg. Junior Secretary.

FORT WILLIAM,
The 21st March 1871.

Opium Notification.

No. 190C.

NOTICE is hereby given that the Fifth Sale of Opium, the provision of 1869-70, will be held at the Government Opium Sale Room, No. 2, Bankshall Street, on Thursday, the 4th May 1871, at 11 A.M., and will comprise 4,330 Chests, viz. :—

	Chests.
Behar Opium	2,665
Benares „	1,665
Total	4,330

2. The general conditions of the sale now advertized will be the same as usual; they may be ascertained by reference to the Notification issued on the 31st October 1870, and published in the *Government and Exchange Gazette*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 9th and 19th May, respectively; that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room, will be received after 4 P.M. of Tuesday, the 9th May 1871, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P.M. of Friday, the 19th May 1871.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

Dates.	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 5th June 1871	2,665	1,665	4,330
On or about Thursday, 6th July „	2,665	1,665	4,330
On or about Friday, 4th August „	2,665	1,665	4,330
On or about Monday, 4th Sept. „	2,665	1,665	4,330
On or about Monday, 2nd October „	2,665	1,665	4,330
On or about Thursday, 2nd Nov. „	2,665	1,665	4,330
On or about Monday, 4th Dec. „	2,665	1,665	4,330
Total	18,655	11,655	30,310

By Order of the Board of Revenue, L.P.,
F. B. PEACOCK,
FORT WILLIAM,
The 28th March 1871.
Offg. Junior Secretary.

Wanted

AN Overseer and Superintendent of Roads, Drainage, Conservancy, &c., in the towns of Maldah and English Bazar, in the district of Maldah. Salary Rs. 85 per mensem. Applicants must have a knowledge of surveying and road-making. No application will be received after 1st May next.

N. S. ALEXANDER,
Offg. Magistrate.
MALDAH MAGISTRATE'S OFFICE;
Camp Alal,
The 24th March 1871.

STATEMENT shewing the quantity of Salt in store available for exportation on private trade at each of the several Ports of Export in the under-mentioned Districts :—

Name of District.	Ports at which Salt is generally available for export on private trade.	Quantity remaining in store actually available for export on 1st March 1871.	REMARKS.
Ganjam	Bavanapadu, at the Nowpadah Salt Pans	Indian Mds.	
Godavery	Cocanada	56,000	
Kistna	Nizampatam	50,000	
Nellore	Isknapalli	42,000	
Chingleput	Madras	59,056	
	Ennore	97,480	
Tanjore	Covelong	1,79,646	
	Negapatam	10,620	
Tinnevely	Katnavady	.....
	Tuticorin	1,15,180	
Total		6,03,962	

N.B.—Salt for export will be supplied by Government at the rates specified in the Notifications, dated 21st March 1868 and 22nd April 1869, published at pages 737, FORT ST. GEORGE GAZETTE, dated 24th March 1868, and 637, dated 27th April 1869.

REVENUE BOARD OFFICE;
Madras,
The 13th March 1871.

J. B. PENNINGTON,
Acting Sub-Secretary.

PUBLISHED for general information.

By Order of the Board of Revenue, L.P.,

F. B. PEACOCK,
Offg. Junior Secretary.

FORT WILLIAM,
The March 1871.

Notice.

CANDIDATES for the situation of Superintendent of Education in Cooch Behar are requested to forward their applications to the undersigned. Experience in education and thorough knowledge of Bengali are indispensable qualifications.

DENONATH MOOKERJEE,
Persl. Asst. to Commissioner.

COMMISSIONER'S OFFICE;
Cooch Behar Division, Julpigoree,
The 10th March 1871.

Notification.

BABOO KADARNATH DUTT, Deputy Collector, is placed in charge of Pooree Treasury from the 3rd instant, and authorized to draw bills on other treasuries.

T. E. RAVENSHAW,
Commissioner.

COMMR.'S OFFICE, ORISSA DIVISION,
The 31st March 1871.

Notice.

CAPTAIN M. O. BOYD, Assistant Commissioner, has been placed in charge of the Shillong Treasury, and is authorized to draw bills on other treasuries.

WM. AGNEW,
Offg. Commr. of Assam.

GOWHATTY,
The 8th March 1871.

RETAIL PRICES OF FOOD AS REPORTED TO GOVERNMENT DURING THE WEEK
ENDING 1st APRIL 1871.

Number of Seers of 80 Tolahs weight retailed for a rupee.

AT	Date of Return from each District.	CLEANED RICE IN ORDINARY USE.			PULSES IN ORDINARY USE.			WHEAT.		ATTAR.		JANERA, JOWAR AND SUCH GRAINS.	
		Dearest sort.	Cheapest sort.		Dearest sort.	Cheapest sort.		Average rate of the three or four preceding years.	Present price of cheapest kind.	Average rate of the three or four preceding years.	Present price of cheapest kind.	Average rate of the three or four preceding years.	Present price of cheapest kind.
			Average rate of the three or four preceding years.	Present price.		Average rate of the three or four preceding years.	Present price.						

Districts in which the prices are same or nearly the same.

Purneah	18th Mar. 1871	28	24	29	15	26½	23	21½	27	11½	13	30	35
Nya-Doomka	27th "	28	23	30	16	14	20	11	16	8	12	38	65
Rajmehal	26th "	19	25	30	12	17	24	18½	32	13½	18	38½	40
Hooghly	27th "	16	20	20	12	18½	25	14½	20	9½	12	15½	16
Howrah	27th "	13	20	19	14	19	16	17	15	11	9	•	•
Chittagong	27th "	16	22	21	6½	13	14	10½	11	10	10	•	•
Tipperah	26th "	22	19	26½	7½	17	16	10½	15	5½	7½	•	•
Bullooah	27th "	19	24	24	8	15½	16	•	•	5	5	•	•
Dacca	27th "	22	25½	23	14	21½	16	14	13	7½	8	•	•
Furreedpore	26th "	14	20½	21	20	24	28	20½	18	8	7	•	•
Sylhet	24th "	18	31½	24	13½	18½	18	10½	16	7½	9	•	•
Balasore	27th "	16	24	34	10½	17	21	9	16	7	11	•	•
Pooree	27th "	28½	32½	31½	17½	13	18½	11½	10½	8½	7½	•	•
Jessore	24th "	20	24½	25½	13	18½	26½	15½	16	8½	10	•	•
Champaran	25th "	22	20	23	15	16	16	20	23	15	16	20	25
Sarun	26th "	16	16½	22	25	19½	35	17½	20½	13½	15	31½	28½
Shahabad	27th "	12	20	23	21	21	25	18	22	14	18	24	30
Bogra	27th "	20	35	33½	8	13	11	19	15½	8	8	•	•
Dinagopore	26th "	29½	29½	35	10	13½	18½	12½	20	10½	12½	•	•
Pubna	27th "	13½	24	23	8	32	37½	19½	20	10½	10	•	•
Rungpore	27th "	16½	27½	25½	6½	18½	16½	25½	18	9½	8	•	•
Mannbhoom	24th "	22	30	32	15	24	20	16	15	12	11	•	•
Durrung†	20th and 27th March 1871.	6	21	21	8	12	12	•	8½	4	6	•	•
Kamroop	27th Mar. 1871	10	20	20	13	13	18	13	20	6	8	•	•
Luckimpore	20th "	6	12½	13	6	9	8	8½	10	4½	7½	•	•
Nowgong	27th "	10	18	16	10	25	20	•	•	4	5½	•	•
Sebsaugor	18th "	5	16	16	7	7	10	12	10	5	5	•	•

Districts in which all or most articles are cheaper.

Mouhyr	25th Mar. 1871	13	14½	28	13	11½	28	12	28	9	22	22	31
Burdwan	23rd "	25½	23½	27	13	21½	25	14½	22	8½	13½	•	•
Beerbhoom	25th "	26	25½	35	9	24	26	17	22½	11½	13	37	32
Midnapore	25th "	24	24	26	11	11	16	10	16	10	9	•	•
Mymensingh	27th "	18	27	23	8	16½	18	12	18	7	7½	•	•
Cachar	27th "	16	24½	19	14½	11½	16	9½	14½	5	8	•	•
Cuttack	27th "	17	22	29	16	18	26	7½	12	7	11	•	•
Nuddent†	20th "	19½	24½	22½	14½	37½	45½	24½	25½	12½	11½	•	•
Gya	27th "	22½	24½	25	27½	28½	28½	20½	23½	16½	18	33½	40
Rajshahye	25th "	18½	26½	27½	17½	24	28½	20½	26½	12	13½	•	•
Moorsabad	27th "	21	24	26	11	19½	35	19½	25	15	17	15	•
Darjeeling	27th "	8	12	18	6	7	10	5½	5½	6½	6	20	27

Districts in which all or most articles are dearer.

Maldah	27th Mar. 1871	28	22½	29	14	25	40	14	17½	11½	20	•	•
Loharduggah	25th "	10	23½	26	8	12½	14	15	14	8½	9	32½	30

Districts in which some articles are dearer and some cheaper.

Bhaugulpore	26th Mar. 1871	24	31½	29	26½	47½	30½	27½	29	20½	20½	50½	44½
Godda	25th "	28	25	30	11½	21½	19	16	23	12	10	49½	50
Bancoorah	25th "	24½	28	26	15½	17½	21	16½	20½	11½	14	36	35
Backergunge	27th "	18	22½	22	12	16½	12½	•	13	6½	7	•	•
Nuddent†	27th "	19½	24½	22½	14½	37½	45½	24½	24½	12½	12½	•	•
Patna	25th "	20½	21½	22½	16	27½	33½	15½	24	15	•	31½	•
Tirhoot	25th "	19	19	22	20	18	21	19	21	14	16	35	34
Hazreebaugh	25th "	12	26	24	10	15	18	20	22	16	14	38	30
Singbhoom	28th "	30	33	36	16	28	32	13	13	10	10	•	•
Gowalparah	27th "	13	14	15	15	16	17	30	30	8	8	40	45

* Information not supplied.

† Both returns received during the week under report.

PUBLISHED for general information,

R. H. WILSON,

Offg. Under-Secy. to the Govt. of Bengal.

FORT WILLIAM,
The 4th April 1871.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V. (B.C.) OF 1870.

THE following Packages landed at the Jetties from the undermentioned Ships have been removed to the Commissioners' Import Warehouse, where they remain at the risk and expense of the Owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to Import Warehouse.	No., mark, and description.	Consignees.	Ships.
1871.			
Mar. 28th ...	19 Kegs, L. S. & Co.	... Order	... Alexandra.
" 28th ...	5 Kegs, [E D] H E	... "	... Ditto.
" 27th ...	2 Cases, [F, 4]	... Fitze & Co.	... Odessa.
" 27th ...	3 Cases, [P] S. C. D. & Co.	... Order	... Ditto.
" 27th ...	2 Cases, [D N B]	... "	... Ditto.
" 28th ...	6 Packages, [D N B]	... "	... Ditto.
" 28th ...	1 Case, no mark	... "	... Ditto.
" 28th ...	1 Parcel, addressed	... Ralli Mavorajani	... Ditto.
" 28th ...	1 Case, "	... C. Johnson	... Ditto.
" 28th ...	1 Case, "	... Captain Scoveh	... Ditto.
" 28th ...	1 Case, "	... Dr. Melville	... Ditto.
" 28th ...	1 Cask, "	... Ewing & Co.	... Ditto.
" 31st ...	9 Cases, E T R	... Order	... Lake Lemon.
" 31st ...	9 Cases	... "	... Ditto.
" 31st ...	36 Cases, [J H G] H M	... Begg, Dunlop & Co.	... Ditto.
" 31st ...	2 Cases, E I R	... Order	... Ditto.
" 31st ...	24 Cases, [J H G] H M	... Begg, Dunlop & Co.	... Ditto.
April 1st ...	46 Cases, [H] B L	... Bisso Nauth Law & Co.	... Ditto.
" 1st ...	100 Cases, [S C M P]	... Order	... Ditto.
" 1st ...	16 Cases, [M R]	... "	... Ditto.
" 1st ...	30 Cases, [H] B L	... Bisso Nauth Law & Co.	... Ditto.
" 1st ...	35 Cases, [B] P	... Order	... Ditto.
" 1st ...	2 Cases, [F. R. & Co.]	... "	... Ditto.
" 1st ...	2 Cases, G C D	... "	... Ditto.
" 1st ...	12 Cases, J M F	... "	... Ditto.
" 1st ...	65 Cases, [M] R A	... "	... Ditto.
" 1st ...	14 Cases, H W J H	... Begg, Dunlop & Co.	... Ditto.
" 1st ...	25 Cases, S C S	... Order	... Ditto.
" 1st ...	7 Cases, [J B] J H. & Co.	... "	... Ditto.
" 1st ...	1 Case, addressed	... Colonel A. Taylor	... Ditto.
" 1st ...	7 Cases, addressed	... M. Washel	... Ditto.
" 1st ...	2 Cases, addressed	... Reverend Slater	... Ditto.
" 1st ...	1 Case, [H C, 140]	... Order	... Ditto.
" 1st ...	2 Cases, [R. A. & Co.] L	... "	... Ditto.
" 1st ...	25 Kegs, [M] W P	... "	... Ditto.
" 1st ...	1 Case, S S C	... "	... Ditto.
" 1st ...	1 Case, addressed	... E. Drummond, Esq.	... Ditto.
" 1st ...	1 Case, [J H G] Hill	... Begg, Dunlop & Co.	... Ditto.
" 1st ...	4 Cases, [H] B I	... Bisso Nauth Law & Co.	... Ditto.
" 1st ...	1 Case, S C S	... Order	... Ditto.
" 1st ...	4 Cases, [D & T, 7 W]	... Khetter Mohun Sen	... Ditto.
" 3rd ...	7 Casks, [D W] J & S	... Order	... Ditto.
" 3rd ...	1 Cask, [J W & Co.]	... "	... Ditto.
" 3rd ...	5 Casks, [M] W P	... "	... Ditto.
" 3rd ...	1 Cask, [D C N P]	... "	... Ditto.
" 3rd ...	2 Casks, [D C M P]	... "	... Ditto.
Mar. 29th ...	2 Cases, [113] B. B. & Co.	... Burgoyne & Co.	... Stephenson.
" 29th ...	4 Millstones, P P R E	... Order	... Ditto.
" 28th ...	1 Sample, B C	... Findlay & Co.	... Olga.
" 28th ...	1 Parcel Sample, [S K M]	... Order	... Ditto.
" 29th ...	14 Cases, [N T] F H	... "	... Ditto.
" 29th ...	1 Case, O E	... B. Laurie	... Ditto.
" 29th ...	5 Cases, [28]	... Order.	... Ditto.
" 29th ...	50 Bales, [27] W D	... "	... Ditto.
" 29th ...	16 Kegs	... "	... Ditto.
" 29th ...	13 Cases, [M R J]	... "	... Ditto.
" 29th ...	4 Cases, addressed	... Williams	... Ditto.
" 29th ...	1 Package, [G H L]	... King Hamilton	... Ditto.
" 29th ...	3 Cases, [G H L]	... "	... Ditto.

Date of removal to Import Warehouse.	No., mark, and description.	Consignees.	Ships.
1871.			
Mar. 29th ...	21 Cases, [N T] P H	... Order	Olga.
" 29th ...	7 Cases, [H]	... "	Ditto.
" 29th ...	1 Cask, [27] W D	... "	Ditto.
" 29th ...	2 Cases, I M Y	... "	Ditto.
" 29th ...	3 Casks, [27] L C J	... "	Ditto.
" 29th ...	1 Case, [N T] F H	... "	Ditto.
" 29th ...	1 Case, [27] W P	... "	Ditto.
" 29th ...	8 Cases, [N F] C B	... "	Ditto.
" 29th ...	3 Cases, [F & H] N T	... "	Ditto.
" 29th ...	1 Case, addressed	... Captain T. S. Jervis	Ditto.
" 29th ...	5 Cases, O E	... B. Lawrie & Co.	Ditto.
" 29th ...	11 Cases, addressed	... Mr. R. Williams	Ditto.
" 29th ...	1 Case, [G H L]	... King, Hamilton & Co...	Ditto.
" 29th ...	1 Cask, [27] L C J	... Order	Ditto.
" 29th ...	1 Case 3 Kegs, [27] W D	... "	Ditto.
" 29th ...	2 Cases, [R A C] L	... "	Ditto.
" 29th ...	1 Case, [R] G H	... "	Ditto.
" 29th ...	1 Case, addressed	... J. M. Brind, Esq.	Ditto.
" 28th ...	39 Cases, [N T] F H	... Order	Star of Persia.
" 28th ...	24 Cases, [B 4]	... Bisso Nauth Law & Co.	Ditto.
" 28th ...	250 Cases, [R. A. & Co.]	... Order	Ditto.
" 28th ...	1 Case, [W]	... "	Ditto.
" 28th ...	1 Case, [H A S] A. B. & Co.	... A. Noordeen	Ditto.
" 28th ...	1 Case, G. M. & Co.	... Order	Ditto.
" 28th ...	8 Hogsheads, [N T] F H	... "	Ditto.
" 28th ...	100 Boxes, [K B R]	... "	Ditto.
" 28th ...	9 Casks, [N T] F H	... "	Ditto.
" 28th ...	1 Cask, L. S. & Co.	... "	Ditto.
" 29th ...	7 Cases, [M B & A]	... "	Ditto.
" 29th ...	2 Cases, [D P] D A	... "	Ditto.
" 29th ...	1 Case, [W]	... "	Ditto.
" 29th ...	4 Cases, [A R] A. B. & Co.	... "	Ditto.
" 29th ...	4 Cases, [H A S] A. B. & Co.	... A. Noordeen	Ditto.
" 29th ...	1 Case, R. W. & Co.	... Jardine, Skinner & Co.	Ditto.
" 29th ...	1 Bale, G. M. & Co.	... Order	Ditto.
" 29th ...	1 Case, A C	... "	Ditto.
" 29th ...	8 Cases, [A, 4 C] A. B. & Co.	... "	Ditto.
" 29th ...	1 Case, N K M, C	... Order	Ditto.
" 29th ...	7 Cases, [H E] A. B. & Co.	... "	Ditto.
" 29th ...	1 Case, [A. L. D. & Co.] S. S. S. & Co.	... Aghur Lall Dutt	Ditto.
" 29th ...	1 Case, [K. H. & Co.] J J	... Order	Ditto.
" 29th ...	10 Kegs, [M] R A	... Grish Chunder Mookerjee	Ditto.
" 29th ...	24 G. Stone, N. K. M. & Co., C	... Order	Ditto.
" 30th ...	2 Casks, G. M. & Co.	... "	Ditto.
" 30th ...	5 Casks, L. S. & Co.	... "	Ditto.
" 30th ...	4 Casks, [K A S] A. B. & Co.	... "	Ditto.
" 31st ...	10 Casks, [J N D P]	... "	Ditto.
" 31st ...	4 Casks, [R C P]	... "	Ditto.
" 31st ...	11 Casks, [J N D P]	... "	Ditto.
" 31st ...	1 Cask, [R C P]	... "	Ditto.
" 31st ...	9 Casks, [J N D P]	... "	Ditto.
" 31st ...	3 Casks, [R C P]	... "	Ditto.
" 31st ...	11 Casks, [J N D P]	... "	Ditto.
" 31st ...	1 Cask, [R C P]	... "	Ditto.
" 31st ...	12 Casks, [J N D P]	... "	Ditto.
" 31st ...	8 Casks	... "	Ditto.
" 31st ...	2 Casks, [R C P]	... "	Ditto.
" 31st ...	10 Casks, [J N D P]	... "	Ditto.
" 31st ...	2 Casks, [R C P]	... "	Ditto.
" 31st ...	4 Casks, [J N D P]	... Order	Ditto.
" 31st ...	2 Casks, [R C P]	... "	Ditto.
" 31st ...	3 Casks, [J N D P]	... "	Ditto.
April 1st ...	5 Casks	... "	Ditto.
" 1st ...	5 Casks, [R C P]	... "	Ditto.
" 1st ...	2 Casks, L. S. & Co.	... "	Ditto.
" 1st ...	1 Cask, [J N D P]	... "	Ditto.
" 1st ...	1 Cask, [R C P]	... "	Ditto.

Date of removal to Import Warehouse.	No., mark, and description.	Consignees.	Ships.
1871.			
April 1st ...	8 Coil-ware, G. M. & Co.	... Order	... Star of Persia.
" 1st ...	1 Case, [B L]	... Bisso Nauth Law & Co.	Ditto.
" 1st ...	1 Case, R & C	... Rentiers & Co.	Ditto.
" 1st ...	1 Box, [P]	... Pickford Gordon	Ditto.
" 1st ...	2 Crates, L. S. & Co.	... Order	Ditto.
" 1st ...	2 Cases, W. H. & Co.	... W. Harton	Ditto.
" 1st ...	1 Sample, [B]	... Jardine, Skinner & Co.	Ditto.
" 1st ...	9 Centre, R T & N	... Osborne & Co.	Ditto.
CALCUTTA, The 3rd April 1871.		WM. DUFF BRUCE, Vice-Chairman.	

NOTICE.

THE following Packages landed from the undermentioned Ships are lying unclaimed at the Custom House. If the Goods are not cleared on or before the dates stated against each item, they will be sold, under Section 57 of Act VI. of 1863, for the realization of duty, wharfage, and other charges:—

Date of Sale.	Mark or Address of Packages.	Ships.
1871, April 8th ...	2 Parcels, W D F, D. Dutt and Nephew	... City of Lucknow.
" 8th ...	1 Parcel, H G W C, Watson, Green, and Hart	... Ditto.
" 8th ...	1 Parcel, [M C] Findlay, Muir and Co.	... Ditto.
" 8th ...	2 Cases, [H] F	... Ditto.
" 8th ...	2 Cases, D. S. and Co.	... Dover Castle.
" 8th ...	2 Umbrellas, no mark	... China.
" 15th ...	1 Case, E. Dalgleish, Calcutta	... Str. Hindoostan.
" 15th ...	1 Case, M V	... Ditto.
" 15th ...	1 Bag, H J M	... Ditto.
" 15th ...	1 Case, [55] M. J. M. and Co.	... Str. Deccan.
" 15th ...	2 Cases, [D] B S	... Ditto.
" 15th ...	1 Case, L. S. and Co.	... Ditto.
" 15th ...	1 Bag, Fabriche	... Ditto.
" 22nd ...	1 Box, [A G C]	... City of Venice.
" 22nd ...	1 Parcel, [27] [M A] [T V] Williamson Brothers and Co.	... Ditto.
" 22nd ...	1 Parcel, W D F, D. Dutt and Nephews	... Ditto.
" 22nd ...	1 Parcel, Y, Andrew, Yule and Co.	... Ditto.
" 22nd ...	1 Parcel, [M C] Findlay, Muir and Co.	... Ditto.
" 22nd ...	1 Package, G S C, C B	... Persian Empire.
" 29th ...	1 Case, J. Jamieson	... Str. Columbian.
" 29th ...	1 Case, [N S N]	... Ditto.
" 29th ...	1 Parcel, Findlay, Muir and Co.	... Ditto.
" 29th ...	1 Parcel, [H W]	... Ditto.
" 29th ...	1 Case, O E	... Ditto.

CALCUTTA CUSTOMS,
The 4th April 1871.

J. A. CRAWFORD, Collector of Customs.

NOTICE.

THE following Packages have been landed at the Custom House from the undermentioned Ships under the provisions of Section 52 of Act VI. of 1863. If the Goods are not cleared before the dates stated against each item, they will be sold for the realization of duty, wharfage, and other charges, under Section 56 of Act VI. of 1863:—

Date of Sale.		
1871, May 9th ...	1 Package, M and M	... Indian Empire.
" 9th ...	{ 1 Keg ... } [G. C. M. and Co.]	... Ditto.
" 9th ...	1 Drum ...	...
" 9th ...	2 Cases, D. S. and Co.	... Dover Castle.
" 9th ...	4 Packages, [D R] N K C, G D C	... Ditto.
June 7th ...	1 Case, [R. W. and Co.]	... Persian Empire.
" 7th ...	5 Packages, [F. R. and Co.]	... Ditto.
" 7th ...	1 Case, [J S] C B	... Ditto.
" 7th ...	1 Parcel, [27] W, William Brothers and Co.	... Neera.

CALCUTTA CUSTOMS,
The 4th April 1871.

J. A. CRAWFORD, Collector of Customs.

Monthly Statement of Traffic passed through the Circular and Eastern Canals from 1st to 31st March 1871.

NAMES OF CHOWKETS.	CHARCOAL.			WOOD COAL.			PINE, GUM, AND NATIVE PRODUCTS.			PINE, GUM, AND IMPROVED FABRICS.			HIDES.			COTTON.			CASTOR SEED.			CASTOR OIL.			INDIGO.			JAGGERY.			JUTE.			LINEN.			MUSTARD SEED.			MUSTARD SEED OIL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
CALCUTTA CANALS.	Bamunghatta...	11	1750	675	...	3	869	160	2050	118073

* Number of boats.

† Number of bales.

‡ Per hide.

§ By bales.

|| By box.

¶ By bales.

DHAPPA TOLL COLLECTOR'S OFFICE,
The 3rd April 1871.J. F. GALIFFE,
Collector and Supervisor, Calcutta Canals.

Sheriff's Office, the 1st April 1871.

NOTICE is hereby given that the Fourth Criminal Session of the year 1871 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town Hall of Calcutta, on Thursday, the fourth day of May next, at 11 o'clock in the forenoon, and so on from day to day until the said Session be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Session be then and there to prosecute.

J. R. BULLEN SMITH,
Sheriff.

সর্দার আফিস ১৮৭১ সাল ১ আগ্রিল।

সমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গালার কোর্ট উইলিয়ম দর্গের অধীন শহর কলিকাতা ও অন্যান্য স্থানের ফৌজদারী বিচার নিষ্পত্তি জন্য আগামি ৪ মে বৃহস্পতিবার বেলা ১১ ঘটিকার সময় এবং যে পর্যন্ত সেশিয়ানের কার্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার টৌনহালে হাই কোর্টের আদালত ঘরে সন ১৮৭১ সালের চতুর্থ জুনিমেন সেশিয়ান বসিবেক এবং এতদ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তিকোন কয়েদীর বিরুদ্ধে ফৌজদারী মিছিল করিবেক তাহারা উক্ত স্থানে এই সময়ে হাজির থাকিয়া মোকদ্দমা করে ইতি সন ১৮৭১ সাল তারিখ ১ আগ্রিল।

J. R. BULLEN SMITH,
Sheriff.

Notice.

SALE OF WASTE LANDS.

NOTICE is hereby given that a lot of waste land, estimated to consist of about 300 acres, more or less, situated in Mouzah Obhoypoor, Zillah Seesagur, and bounded as shewn at foot of this notice, having been applied for under the "Rules for the sale of unassessed waste lands in the Lower Provinces of Bengal," will be put up to sale by auction to the highest bidder above the upset price of two rupees and eight annas per acre, on the 3rd July 1871, at the Office of the Deputy Commissioner of Seesagur, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII. of 1863. The sale will be made in the manner, and subject to the conditions prescribed by the Rules above cited, and to the provisions of Act XXIII. of 1863:—

BOUNDARIES OF LOT.

North.—Dhodur Allee and Pathar land.
South.—Jungle.
East.—Sonaree Grant.
West.—Naphook Nuddy.

A. E. CAMPBELL,
Deputy Commissioner.
ZH. SEESAGUR, DEPT. COMM. OFFICE,
The 1st March 1871.

Notice

Is hereby given that the undermentioned lots of waste lands, estimated to consist of about 599 acres, more or less, situated in Tukvar, Darjeeling, and bounded as shewn at the foot of this notice, having been applied for under the "Rules for the sale of unassessed waste lands in the Lower Province of Bengal," will be put up to sale by auction to the highest bidder above the upset price of two rupees and eight annas per acre, on the 2nd day of June 1871, at the Office of the Deputy Commissioner of Darjeeling, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII. of 1863. The sale will be made in the manner and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII. of 1863:—

BOUNDARIES.

On the North by the small Rungeet and big Rungeet Rivers;

On the South by the Rungnoo River;

On the West by the Rungnoo River and the land the property of the Tukvar Company, Limited; and

On the East by the land of the said Tukvar Company, Limited.

B. W. D. MORTON,
Deputy Commissioner.

DARJEELING,
The 28th February 1871.

Notice.

CALCUTTA MUNICIPALITY.

THE period for which the assessments of the portion of the town noted in the margin were made having expired, it is hereby notified that the Justices of the Peace for the Town of Calcutta have, under Section 76 of Act VI. (B.C.) of 1863, adopted the valuations, measurements, and assessments, made on the occasion of the last assessment for the three years next following. The Registers containing the aforesaid valuations, measurements, and assessments, can be inspected by owners or occupiers of the property at the Office of the Justices.

It is further notified, that in accordance with Section 73 of Act VI. (B.C.) of 1863, the Justices will, on the 24th April 1871, at noon, hear any appeals against the said valuations, measurements, and assessments, and any person desirous of appealing against the said valuations, measurements, and assessments, must do so by a written application, which should be left at the Office of Justices three days before the date fixed for hearing appeals. Under Section 27 of Act VI. (B.C.) of 1866, no appeals can be heard unless the amount of the rate has been deposited with the Justices, and unless such appeals be preferred by the person who, at the time the appeal is made, shall be recorded in the Assessment Register as the owner or occupier of the premises to which such appeal refers.

ROBERT TURNBULL,
Secy. to the Justices of the Peace.
The 3rd April 1871. (736—1)

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee River for the week ending Friday, March 31st, 1871.

NAMES OF PLACES, &c.,	Least depth of Water.	REMARKS.
	Ft. In.	
On the Entrance Bar ...	13 0	
From thence to Jungipore, 9 miles ...	4 0	
From Jungipore to Berhampore, 47 miles ...	2 9	
From Berhampore to Cutwa, 50 miles ...	2 9	
From Cutwa to Nuddea, 46 miles ...	3 0	

Height of water on Guage at Berhampore on the 3rd April 1871, above zero 3' $\frac{3}{4}$ ".

T. H. WICKES, C.E.,

Exc. Engr., Nuddea (Local) Rivers' Division.
BERHAMPORE.
The 3rd April 1871.

Bank of Bengal.

NOTICE is hereby given that in conformity with Section XVII. of the Charter Act IV. of 1862, a Meeting of the Proprietors of the Bank of Bengal will be held at the Bank, on Monday, the 10th proximo, at 10 o'clock A.M., to elect a Director in the room of the Hon'ble D. Cowie proceeding to England.

By order of the Directors,

R. HARDIE,

Depty. Secy. and Treasurer.

CALCUTTA,
The 29th March 1871.

(732—1)

Court for the Relief of Insolvent Debtors at Calcutta

In the matter of George Bernard Martin, an Insolvent. } On Tuesday, the 21st day of March instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 6th day of May next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

Chief Clerk's Office, the 28th March 1871.

In the matter of Bhoothnauth Mookerjee, an Insolvent. } On Saturday, the 1st day of April instant, by an order of this court, the said Insolvent was adjudged entitled to his personal discharge under the Act XI. Vic., cap. 21, as to all persons named in his Schedule as creditors or claiming to be creditors respectively.

Carruthers and Dignam, Attorneys.

In the matter of Bhoyrubnauth Khettry, of No. 65, Chitpore Road, in the Town of Calcutta, formerly a Piece Good Broker, but lately without employment, an Insolvent. } Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic., cap. 21, was filed in the Office of the Chief Clerk on Friday, the 31st day of March last, and by an order of the same date the estate and effects

of the said Insolvent were vested in the Official Assignee.

C. F. Pittar, Attorney.

In the matter of Henrietta Savigny, an Insolvent. } On Saturday, the 1st day of April instant, by an order of this Court, the said Insolvent was adjudged entitled to her personal discharge under the Act XI. Vic., cap. 21, as to all persons named in her Schedule as creditors or claiming to be creditors respectively, except the debt of Parbutty Churn Nundy Brothers for Rs. 33-8, who appear not to have been served with the notice of the day of hearing in this matter.

Carruthers and Dignam, Attorneys.

In the matter of Charles Dumaine, at present of No. 15, British Indian Street, in the Town of Calcutta, formerly a Member of the firm of Camin, Lamoureux and Company, of Calcutta, merchants and lately carrying on business under the style and firm of Dumaine and Company at British Indian Street, in the Town of Calcutta aforesaid, as a Merchant and Agent, an Insolvent. }

Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic., cap. 21, was filed in the Office of the Chief Clerk on Saturday, the 1st day of April instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

C. F. Pittar, Attorney.

In the matter of Charles Dumaine, an Insolvent. } On Saturday, the 1st day of April instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 3rd day of June next, and that the said Insolvent do then attend to be examined before the said Court.

C. F. Pittar, Attorney.

In the matter of William Charles Stewart, an Insolvent. } On Saturday, the 1st day of April instant, an account of the receipts and disbursements of the Official Assignee, from the 15th day of November 1867 to the 31st day of March 1871, was filed in the office of the Chief Clerk, and it was ordered that Saturday, the 6th day of May next, be appointed for the further hearing of this matter for the purpose of making a dividend.

"Any creditor or other person interested, who may intend to establish or oppose any claim upon the estate of the said Insolvent, may attend and be heard having given notice to the Chief Clerk three clear days before the day of hearing."

A. B. Miller, Official Assignee.

In the matter of Baboololl Sing and Munnyloll Sing, Insolvents. } On Wednesday, the 29th day of March last, it was ordered that the matters of the petition of the said Insolvents be heard on Saturday, the 6th day of May next, and that the said Insolvents do then attend to be examined before the said Court.

Insolvent in person.

Chief Clerk's Office, the 4th April 1871.

**Statement of the Affairs of the Bank of Bengal for the week ending
28th March 1871.**

LIABILITIES.			ASSETS.		
		Rs. As. P.			Rs. As. P.
Proprietors' Capital, paid-up	...	2,20,00,000 0 0	Government Securities	...	1,21,60,187 14 0
Reserve Fund	...	15,66,630 7 0	Loans on Government Securities at Head Office and Branches	...	63,03,361 3 0
General Treasury Balance at Head Office, Rs.	2,84,64,841 12 4	4,76,04,584 13 1	Accounts of credit on Government Securities at Head Office and Branches	...	35,95,025 13 7
General Treasury Balance at Branches, Rs.	1,91,39,723 0 9		Mercantile Bills discounted at Head Office and Branches	...	2,42,13,716 1 3
Other Deposits at Head Office and Branches	...	2,58,88,406 4 7	Dead Stock	...	12,00,431 9 0
Bank Post Bills, &c.	...	12,43,911 5 5	Stamps	...	13,780 0 0
Sundries	...	6,83,289 13 8	Balances with other Banks	...	2,65,546 10 1
			Sundries	...	1,62,673 2 11
			Cash and Currency Notes at Head Office, Rs.	2,21,73,509 5 10	5,10,71,482 11 5
			Cash and Currency Notes at Branches, Rs.	2,88,97,973 5 7	
		9,89,86,811 11 9			9,89,86,811 11 9

(735—1) J. GORDON,
Chief Accountant & Deputy Secretary.

By order of the Directors,
R. HARDIN,
Deputy Secretary and Treasurer.

To BE peremptorily sold, pursuant to a decree of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in a certain suit wherein the Land Mortgage Bank of India (Credit Foncier Indien) Limited is plaintiff, and Sibchunder Carformah and another are defendants, on and bearing date the twenty-sixth day of February one thousand eight hundred and sixty-nine, by the Registrar of the said Court, at the Town Hall, on Saturday, the twenty-ninth day of April proximo, at the hour of twelve o'clock at noon, the following property, viz.:—

All that upper-roomed messuage or dwelling-house and buildings, situate in Durmahatta Street, in Calcutta, and known and distinguished as No. 15½, formerly 292 in the same street, together with the piece or parcel of land or ground belonging thereto, and whereon the said messuage and buildings are erected and built, containing by estimation seven cottahs and thirteen chittacks or thereabouts, be the same more or less, and bounded on the North by land the property of Heera Lall and Gour Sunder Katma; on the South by land used as a foot path; on the East by the Thakoorbaree called or known as Hurrishunder's Thakoorbaree; and on the West by land the property of Madhub Chunder Poramanika and of Brojonauth Katma, or howsoever otherwise the said messuage, land and hereditaments is or may be bounded, and which now are or formerly were in the occupation of Sibchunder Carformah and Woomesh Chunder Carformah, and the same were comprised in a pottah granted to them and Moheshchunder Carformah, deceased, by Rajah Radakant Deb, the zemindar of Sootanooty, and dated on or about or corresponding with the thirty-first day of March one thousand eight hundred and sixty-five, and also all other the hereditaments comprised in the same pottah.

For further particulars and for conditions of sale, apply at the Office of Messrs. Collis & Co.

R. BELCHAMBERS,
Registrar.

COLLIS & CO.
REGISTRAR'S OFFICE;
HIGH COURT, ORDINARY ORIGINAL
CIVIL JURISDICTION,
Calcutta, the March 1871.

(734—2)

Dehra Dhoon Tea Company "Limited."

NOTICE is hereby given that an Ordinary General Meeting of the Shareholders of the above-named Company will be held at the registered Office of the Company, No. 134, Canning Street, Calcutta, on Friday, the 21st day of April next, at 4 P.M., to take such proceedings as could have been taken at the Ordinary Half-yearly Meeting called for the 28th day of February last, and ultimately adjourned *sine die* for want of a quorum, and among other things to elect Directors.

And notice is hereby further given that the Meeting will be afterwards made special or extraordinary for the purpose of passing resolutions for altering and adding to the articles of Association of the Company in respect of the following matters:—

First.—That the registered Office of this Company shall be at Dehra Dhoon, or at such other place as the Directors may from time to time appoint.

Second.—That the Directors shall have power to appoint a Calcutta agent for the sale of tea (the production of the plantations), the purchase and despatch of stores to and from Calcutta, the payment of dividends to Shareholders, the registering of transfer of shares, and such other business as may be necessary.

Third.—That having regard to the 9th article of Association of this Company, as to the borrowing powers of the Directors, and the effect of the resolutions in respect of the same powers passed at the Extraordinary General Meeting of the Shareholders held on the 27th day of February 1867, and confirmed on the 26th day of March, and any action that may have been taken thereunder, the Directors shall now have power to carry out the resolutions passed at the Extraordinary General Meeting of the Shareholders of the Company held on the 28th day of January last, in respect of granting debentures to the Shareholders or the purchasers of the mortgage debt there referred to.

By order of the Directors,

T. E. CARTER,
Secretary.
CALCUTTA,
The 14th March 1871.
(713—5)

CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
3878	A 93092 " 89711	50 50	} Nuffer Chunder Dutt.
3879	A 46486	500	
3889	A 98566	100	Auboo Khoy.
3893	A 35572	100	Ramesbwar Nauth.
3894	A 95451	100	} Dist. Supdt. of Police, Chumparun.
3896	A 22136	100	
3897	A 36581	100	Shaik Smile.
3901	A 97510 " 91291 " 99539 " 96422	50 50 50 50	} C. Hickie, Esq.
3907	A 42331	500	
3908	A 05410	20	
3909	A 85440	100	
3910	A 18705	20	A. Banks.
3915	A 01539	50	Mowlabux.
3916	A 07616	20	A. Banks.
3921	A 64098	100	Gumbheer Chund Cuppoor Chund.
3890	A 45282	500	Esmile Ebrahim.

Notes partially lost or destroyed.

		Rs.	
3882	A 50238	10	Major Galloway.
3883	A 10530	10	J. H. Dunn.
3884	A 89514 " 03796	10 10	} Kristojeebun Ghose.
3887	A 40816	10	
3891	A 52575 " 86435	20 50	} Modhusudun Chowdry.
3892	A 45321	10	
3898	A 04513	1,000	Hurruck Chund Dyal Chund.
3904	A 78660	10	Rajkristo Roy.
3906	A 18959	1,000	Allabuksh.

Notes partially lost or destroyed.

Register No.	No. of Notes	Value.	Name of Claimant.
3911	A 63470	20	J. R. Hoare.
3912	A 87000	50	Kalidas Dutt.
3913	A 78596	100	Bijoy Gobind Mondole.
3914	A 16954 " 16951	100 100	} Ramhurry Bhya Gyawal.
3917	A 49987	10	
3918	A 57115 " 06944 " 58452	10 10 10	} Chotee Lal. Ramgotty Mookerjee.
3919	A 23176	20	
3920	A 08625 " 45304 " 63943 " 12409	100 20 20 20	} Prosono Coomar Ghose. Moty Loll Doss.
3739	A 05461	10	

Wrongly joined.

		Rs.	
3885	A 53006 " 13206	20 20	} Essur Chunder Mookerjee.
3886	A 49231 " 73250	20 20	
3888	A 92173 " 92175	10 10	} The Chief Pay Mast East Indian Railway.
3892	A 72938 " 21252	10 10	
3899	A 16442 " 18444	10 10	} Shumboo Chunder Roy.
3903	A 36193 " 36195	20 20	
3905	A 77585 " 55258	20 20	} Kasee Shudun Shaw.

L. BERKELEY,

Asst. Commr. of Paper Currency.

PAPER CURRENCY DEPARTMENT,
The 3rd April 1871.

SELECTIONS FROM CALCUTTA GAZETTES.

*Volume V., price 5 Rupees; 8 Annas
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OF THE YEARS

1816 to 1823 inclusive.

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FIFTY YEARS AGO.

By HUGH DAVID SANDEMAN, C.S.,

*Accountant-General, Bengal, and Member of the Record
Commission.*

Volume I, 3 Rs., and Volumes II, III, and IV., at
Rs. 5 each, are still available.

OFFICE OF SUPDT. GOVERNMENT PRINTING,
8, HASTINGS' STREET, CALCUTTA.

Notice.

Two good rooms available for Office accommodation at the Office of the Commissioner of the Presidency Division, No. 3, Theatre Road. Rent, Rupees 65 a month. (13—f. n.)

Bridgeman Tea Company, "Limited."

THE Annual General Meeting of the Shareholders will be held at the registered Office of the Company, No. 27, Dalhousie Square, on Thursday, the 13th April, at 3 P.M., for the purpose of receiving the Directors' report, passing the accounts to December 31st, 1870, and transacting other business.

ANSTRUTHER & Co.,
Agents.

CALCUTTA,
The 28th March 1871. (729—f. n.)

Notice.

COHN BROTHERS & Co. will sell by public auction this day, the 5th April 1871, at their premises No. 10, Clive Street, on account of those concerned, more or less damaged by sea water, ex steamer *Ferdinand de Lessops*, 90 gross 11 dozen packs Playing Cards, and 500 reams Note Paper with Envelopes attached—Cases Nos. 203 to 211, 213 to 222, and 224.

(737—1)

Notice.

THE public are hereby cautioned from purchasing or negotiating or in any way dealing with the undermentioned Company's papers which are delivered over to Sreemutty Khantomoney Dossee, under a decree of the High Court, Calcutta, to be held and enjoyed by her as a Hindoo widow in the manner prescribed by Hindoo law:—

5-4 p. ct.	of No. 10743 of 21597 of 1842-43	Rs. 500
"	" 011890 of 3918 of "	" 18,300
6-4 p. ct.	" 012886 of 007449 of 1854-55	" 5,500
"	" 007640 of 004971 of "	" 500
7-4 p. ct.	" 007866 of 004285 of 1865	" 1,000
"	" 008016 of "	" 57,000
5 p. ct.	" 025789 of 11697 of 1856-57	" 9,200
4 p. ct.	" 31396 of 1854-55	" 5,000
"	" 4563 of 3619 of 1835-36	" 5,000
(733—1)		1,02,000

SELECTIONS FROM UNPUBLISHED RECORDS OF GOVERNMENT

FOR THE YEARS

1748 to 1767 inclusive.

RELATING MAINLY TO THE SOCIAL CONDITION OF BENGAL.

With a Map of Calcutta in 1784.

BY THE REV. J. LONG,

Member of the Government Record Commission.

CALCUTTA:

OFFICE OF SUPDT., GOVERNMENT PRINTING,
8, HASTINGS' STREET.

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CALCUTTA:

OFFICE OF SUPDT. OF GOVT. PRINTING,
No. 8, HASTINGS' STREET.
1866.

Just Published.

Bengal Official Army List.

Corrected up to January 1, 1871.

The Official Quarterly Army List of H. M.'s Forces in Bengal, to which is added a non-Official Supplement, containing the latest corrected Civil List, War Services of Officers, &c., &c. By authority of Government. Price, Rs. 5; and 8 annas extra for packing and postage.

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings' Street, Calcutta.

Postal Notice.

SEA AND OVERLAND MAILS.

For	Box closes at	Date.	Per Steamer.
Akyab, Rangoon, and Moulmein.	6 P.M.	5th April	Bushceer.

The next Overland Mail *via* Bombay will close on Wednesday, the 5th April 1871.

2. Book post and pattern packets must be posted on the 4th.

3. There will be no Express.

Postage chargeable by the new route *via* Brindisi and Germany:—

	As. P.
For the United Kingdom ...	Each letter per $\frac{1}{2}$ oz. ... 8 0
	Each newspaper per 4 ozs. ... 2 8
	Each book or pattern packet { not exceeding 1 oz. ... 2 0
	{ not exceeding 2 ozs. ... 3 4
	{ not exceeding 4 ozs. ... 4 8
	every additional 4 ozs. 4 8
For places served through the United Kingdom	Each letter 8 pie per $\frac{1}{2}$ oz. less than the published rate for a letter sent <i>via</i> Marseilles.
	Each newspaper 8 pie per 4 ozs. more than the published rate for a newspaper sent <i>via</i> Marseilles.
	Each packet of { 8 pie per 4 ozs. more than the published rate for a packet sent <i>via</i> Marseilles.

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this department dated 2nd September 1870.

N.B.—The letter box will close at 6 P.M. precisely, after which hour Overland letters, fully prepaid and bearing extra postage stamp of two annas on each cover, will be received up to 6-30 P.M., or, bearing an extra postage stamp of four annas on each cover, up to 7 P.M., and after 7 up to 8-30 P.M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

W. H. McGOWAN,
Post-Master.

CALCUTTA,
The 31st March 1871.

List of remaining and unclaimed letters accumulated in the Calcutta Post Office during the week ending 1st April 1871.

Ackland, W. H.	Leonard, Miss E.
Bohlen, Mrs.	Man, F. H.
Bholanath Banerjee,	MacLean, N. S.
Berger, G.	Moses, Mrs.
Bushell, Pro.	Manuel, R. A.
Brown, T. H.	Martin, W.
Boulton, S.	Manly, A. E.
Cartner, J.	Madge, E. A.
Chambers, H. M.	Matthew, Mrs.
Chatterton, Capt. J. D.	McMahon, Major A. R.
Cowan, Dr. W.	McKay, Mrs.
Dalton, Col. E. T.	Nolan, Lieut. G.
DaCruz, P.	Parson, C.
D'Rozario, F.	Phillips, Esq.
DeCruz, M. J.	Parker, Miss E. S.
Denisford, H. J.	Preston, Mrs.
Dobson, G. E.	Payne, Miss A.
Forsyth, J.	Rothschild and Co.
Farmen, J.	Ramsay, Major W.
Fytche, General.	Rodrigues, A.
Gleeson, Miss F.	Stewart, A.
Grace, Conductor J. E.	Smith, M. W.
Gunness, C. S.	Scott, W.
Gory, C.	Secretary of the English
Grant, H.	Scottish Marine Assu-
Gleeson, A. G.	rance Company Limited.
Henderson, Mrs.	Schambourgh, J.
Holroyd, Lieut.-Col. C.	Shalty, H.
Hardinge, Capt.	South, J. S.
Hockly, J. H.	Shepherd, H. P.
Jollin, M.	Tales, J. J.
Kemp, M.	Troy, M.
Littlewood, Lieut.	Talbot, C.
Ledlie, T. C.	Whyland, S.

W. H. McGOWAN,
Post-Master.

CALCUTTA POST OFFICE,
The 3rd April 1871.



APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, APRIL 5, 1871.

NOTICE

Is hereby given that the sale of the proprietary right of Government to the Estates enumerated in the following Advertisements of Sale will be made subject to these

CONDITIONS OF SALE:

1st.—The Estates to be sold, subject to the Government Revenue against each, to the highest bidders above the upset price.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and laws in force, and Purchasers to be bound to respect the rights of resident cultivators who have signed the Schedule of Assessment made by the Revenue Authorities.

3rd.—If the amount of purchase-money do not exceed Rupees 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rupees 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding Office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the Estate to be again put up for sale at the risk of the defaulting Purchaser after issue of advertisement as in the case of original sale.

5th.—In addition to the ordinary Government Revenue fixed on the Estates, the Purchasers shall be bound to pay for the construction of roads and improvement of communications one per cent. on the Government Revenue assessed from the date of entry upon the purchase. This sum will be leviable in the same manner as other arrears of Revenue.

By Order of the Board of Revenue. L. P.,

D. J. McNEIL.

Officiating Junior Secretary.

ADVERTISEMENT OF SALE.

NOTICE is hereby given that the proprietary right of Government to the undermentioned Estates, situate in the District of Sylhet, will be put up to sale, at the Sylhet Collectorate, on Saturday, the 15th April 1871, corresponding with 3rd Bysack 1278 B.S.

The purchasers of these estates will be subject to the conditions of sale notified, under the signature of the Secretary to the Board of Revenue, at the head of this Appendix, except the 1st, 2nd, and 5th, conditions.

Number in statement of Government Estates.	Number on the District Roll.	Names of Estates and Pergunnahs.	Approximate Area in Acres.	GOVERNMENT REVENUE.			Upset Price.	REMARKS.
				Revenue assessed	Road Cess.	Total.		
		<i>Mahal Khas.</i>	<i>A. R. P.</i>	<i>Rs. As. P.</i>	<i>Rs. As. P.</i>	<i>Rs. As. P.</i>	<i>Rs. As. P.</i>	
782	2587	Anupram Kar, Pergunnah Daka Dakhin ...	0 0 22	.....	.....	.....	1 12 4	
784	53382	Mahal ditto., Golabram Deb, Bholanath Deb, Ram Mohun Deb, Rampersad Deb, Durgachurn Deb, Chardram Deb, and Jugo Mohun Deb, Pergunnah Begurah ...	0 2 5	.....	.....	.....	8 15 4	

SYLHET COLLECTORATE,
The 20th January 1871.

For Collector. (F)



The Calcutta Gazette.

WEDNESDAY, APRIL 12, 1871.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th March 1871, and is hereby promulgated for general information :—

ACT No. VIII OF 1871.

THE INDIAN REGISTRATION ACT, 1871.

ARRANGEMENT OF SECTIONS.

PART I.

PRELIMINARY.

PREAMBLE.

SECTIONS.

1. Short title.
Local extent.
Commencement.
2. Repeal of enactments
3. Interpretation-clause.

PART II.

OF THE REGISTRATION ESTABLISHMENT.

4. Inspector General of Registration.
Branch Inspector General of Sindh.
5. Districts and Sub-Districts.
6. Registrars and Sub-Registrars.
7. Offices of Registrars and Sub-Registrars.
8. Inspectors of Registration Offices.
9. Military Cantonments may be declared Sub-Districts or Districts.
10. Absence of a Registrar from his District or vacancy in his office.

SECTIONS.

11. Absence of Registrar on duty in his District.
12. Absence of Sub-Registrar or vacancy in his office.
Appointments under section 10, 11, or 12 to be reported to Local Government.
13. Suspension, removal and dismissal of Registering Officers.
14. Remuneration and establishments of Registering Officers.
15. Seals of Registering Officers.
16. Register Books.
Forms.
Fire-proof boxes.

PART III.

OF REGISTRABLE DOCUMENTS.

17. Documents of which the registration is compulsory.
Exception of composition-deeds.
And of transfers of shares and debentures in Land Companies.
18. Documents of which the registration is optional.
19. Documents in language not understood by Registering Officer.
20. Documents containing interlineations, blanks, erasures or alterations.
21. Description of parcels.
Documents containing maps or plans.
22. Failure to comply with rules as to description of houses and land.

PART IV.

OF THE TIME OF PRESENTATION.

23. Time for presenting documents of which the registration is compulsory.
24. Provision where delay in presentation is unavoidable.
25. Documents executed out of British India.
26. Provision, where office is closed on last day of period for presentation.
27. Wills may be presented or deposited at any time.

PART V.

OF THE PLACE OF REGISTRATION.

28. Place for registering documents relating to immoveables.
29. Place for registering other documents.
30. Registration by Registrar.
Registration by Registrar at Presidency Town.
31. Registration or acceptance for deposit at private residence.

PART VI.

OF PRESENTING DOCUMENTS FOR REGISTRATION.

32. Persons to present documents for registration.
33. Powers of attorney recognizable for purposes of section thirty-two.
Proviso as to persons infirm, or in jail, or exempt from appearing in Court.
34. Enquiry before registration by the Registering Officer.
35. Procedure on admission of execution.
Procedure on denial of execution, &c.

PART VII.

OF ENFORCING THE APPEARANCE OF EXECUTANTS AND WITNESSES.

36. Procedure where appearance of executant or witness is desired.
37. Officer or Court to issue and cause service of summons.
38. Persons exempt from appearance at Registry Office.
39. Law as to summonses, commissions and witnesses in this Act.

PART VIII.

OF PRESENTING WILLS AND AUTHORITIES TO ADOPT.

SECTIONS.

40. Persons entitled to present Wills and Authorities to adopt.
41. Registration of Wills and Authorities to adopt.

PART IX.

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42. Deposit of Wills.
43. Procedure on deposit of Wills.
44. Withdrawal of sealed cover deposited under section 42.
45. Proceedings on death of depositor.
Re-deposit.
46. Saving of Act X of 1865, section 259.

PART X.

OF THE EFFECTS OF REGISTRATION AND NON-REGISTRATION.

47. Time from which registered document operates.
48. Registered documents relating to property when to take effect against oral agreements.
49. Effect of non-registration of documents required to be registered.
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OF THE DUTIES AND POWERS OF REGISTERING OFFICERS.

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53. Entries to be numbered consecutively.
54. Current Indexes and entries therein.
55. Indexes to be made by Registering Officers.
Extra particulars in Indexes.
56. Copy of entries in Indexes Nos. I and II to be sent by Sub-Registrar to Registrar.
Such copy to be filed in Registrar's Office.
57. Registering Officers to allow inspection of certain Books and Indexes, and to give certified copies of entries.

(B.) As to the procedure on admitting to registration.

58. Particulars to be endorsed on documents admitted to registration.
59. Such endorsements to be dated and signed by Registering Officer.
60. Certificate showing that document has been registered, and number and page of book in which it has been copied.
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64. Procedure on Sub-Registrar's registration of document relating to immoveable property situate in several Sub-Districts.
65. Procedure on Sub-Registrar's registration of document relating to immoveable property situate in several Districts.

(D.) Special Duties of Registrar.

SECTIONS.

- 66. Procedure on registering instruments relating to immoveables.
- 67. Procedure on registration under section 30, clause *b*.

(E.) Of the Controlling Powers of Registrars and Inspectors General.

- 68. Registrar to superintend and control Sub-Registrars.
- 69. Inspector General to superintend Registration offices.
His power to frame rules.
- 70. His power to remit fines.

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OF REFUSAL TO REGISTER.

- 71. Reasons for refusal to register to be recorded by Registrar or Sub-Registrar.
- 72. Registrar may alter or revise orders of Sub-Registrar refusing registration.
- 73. Procedure where Registrar refuses to register or direct registration.
- 74. Petition.
To be verified.
Document admissible in evidence.
- 75. Court to fix day for hearing petition and copy thereof to be served.
- 76. Court may order document to be registered.
Provision for case in which Judge is the Registering Officer.

PART XIII.

OF THE FEES FOR REGISTRATION, SEARCHES AND COPIES.

- 77. Fees to be fixed by Local Government.
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- 78. Fees payable on presentation.

PART XIV.

OF PENALTIES.

- 79. Penalty for incorrectly endorsing, copying, translating or registering documents with intent to injure.
- 80. Penalty for certain other offences.
Making false statements before Registering Officer.
Delivering false copy or translation.
False personation.
Abetment of offences under this Act.
- 81. Registering Officer may institute prosecutions.
- 82. Registering Officers to be deemed Public Servants.

PART XV.

MISCELLANEOUS.

- 83. Destruction of unclaimed documents.
 - 84. Registering Officer not to be liable for anything *bonâ fide* done or refused in his official capacity.
 - 85. Nothing done by Registering Officer to be invalidated by defect in his appointment or procedure.
 - 86. Registration of documents executed by Government Officers or certain public functionaries.
 - 87. Exemption of certain documents executed by or in favour of Government.
 - 88. Inspection and copies of such documents.
 - 89. Recognition, in Oudh and Burma, for three months of powers of attorney not executed according to section 33.
 - 90. Burmese registration rules confirmed.
- FIRST SCHEDULE. Enactments repealed.
- SECOND SCHEDULE. Form of Petition under section 73.
Form of verification.

AN ACT FOR THE REGISTRATION OF DOCUMENTS.

WHEREAS it is expedient to consolidate and amend the laws relating to the registration of documents; It is hereby enacted as follows:—

Preamble.

PART I.

PRELIMINARY.

Short title.

1. This Act may be called "The Indian Registration Act, 1871."

It extends to the whole of British India, except such districts or tracts of country as the Local Government may from time to time, with the previous sanction of the Governor General in Council, exclude from its operation.

Local extent.

And it shall come into force on the first day of July 1871.

Commencement.

2. On and from that day the enactments mentioned or referred to in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the same schedule.

But all appointments, notifications, rules and orders made, and all offices established, under any of the said enactments shall be deemed to have been respectively made and established under this Act, except in so far as such rules and orders may be inconsistent herewith.

References made in Acts passed before the first day of July 1871, to any enactment hereby repealed, shall be read as if made to the corresponding section of this Act.

And nothing herein contained affects Act No. XX of 1866, so far as relates to the procedure upon any agreement recorded under section fifty-two of that Act at any time before that day, or the procedure provided by that Act for the registration and deposit of authorities to adopt executed before the first day of January 1872.

And so far as regards suits instituted before the first day of April 1873, nothing herein contained affects Act No. XIV of 1859, section one, clause ten, as amended by Act No. XX of 1866, section twenty-seven.

3. In this Act, unless there be something repugnant in the subject or context—

Interpretation-clause.

"Lease" includes a counterpart, a kabūliyāt, an undertaking to cultivate or occupy, and an agreement to lease:

"Lease."

"Signature" and "signed" include and apply to the affixing of a mark:

"Signature."

"Signed."

"Immoveable Property" includes land, buildings, rights to ways, lights, ferries, fisheries or any other benefit to arise out of land,

"Immoveable Property."

and things attached to the earth or permanently fastened to anything which is attached to the earth, but not standing timber, growing crops, nor grass:

"Moveable Property" includes standing timber, growing crops and grass,

"Moveable Property."

fruit upon and juice in trees, and property of every other description, except immoveable property:

"Book" includes a portion of a Book and also any number of sheets connected together with a view of forming a Book or portion of a Book:

"Book."

"Endorsement" and "endorsed" include and apply to an entry in writing by a Registering Officer on a rider or covering slip to any document tendered for registration under this Act:

"Endorsement."

"Endorsed."

"Minor" means a person who, according to the personal law to which he is subject, has not attained majority:

"Minor."

"Representative" includes the guardian of a minor and the Committee or other legal curator of a lunatic or idiot:

"Representative."

"Addition" means the place of residence, and the profession, trade, rank and title (if any) of a person described, and, in the case of a Native, his caste (if any) and his father's name, or where he is usually described as the son of his mother, then his mother's name.

"Addition."

"District Court" includes the High Court in its ordinary original civil jurisdiction; and

"District Court."

"District" and "Sub-District" respectively mean a District and Sub-District formed under this Act.

"District." "Sub-District."

PART II.

OF THE REGISTRATION ESTABLISHMENT.

4. The Local Government shall appoint an officer to be the Inspector General of Registration for the territories subject to such Government,

or may, instead of making such appointment, direct that all or any of the powers and duties hereinafter conferred and imposed upon the Inspector General shall be exercised and performed by such officer or officers and within such local limits as the Local Government from time to time appoints in this behalf.

The Governor of Bombay in Council may also, with the previous consent of the Governor General in Council, appoint an officer to be Branch Inspector General of Sindh, who shall have all the powers of the Inspector General under this Act other than the power to frame rules hereinafter conferred.

Any Inspector General or the Branch Inspector General of Sindh may hold simultaneously any other office under Government.

5. For the purposes of this Act, the Local Government shall form Districts and Sub-Districts, and shall prescribe and may from time to time alter the limits of such Districts and Sub-Districts.

The Districts and Sub-Districts formed under this section, together with the limits thereof, and every alteration of such limits, shall be notified in the local official Gazette.

Every such alteration shall take effect on such day after the date of the notification as is therein mentioned.

6. The Local Government may appoint such Registrars and Sub-Registrars, whether public officers or not, as it thinks proper, to be Registrars of the several Districts, and to be Sub-Registrars of the several Sub-Districts, formed as aforesaid, respectively.

7. The Local Government shall establish in every District an office to be styled the Office of the Registrar and in every Sub-District an office to be styled the Office of the Sub-Registrar, and may amalgamate with any Office of a Registrar any Office of a Sub-Registrar.

8. The Local Government may also appoint officers to be called Inspectors of Registration Offices, and may from time to time prescribe the duties of such officers. Every such Inspector shall be subordinate to the Inspector General.

9. Every Military Cantonment where there is a Cantonment Magistrate may (if the Local Government so directs) be, for the purposes of this Act, a Sub-District or a District, and such Magistrate shall be the Sub-Registrar or the Registrar, of such Sub-District or District, as the case may be.

Whenever the Governor General in Council declares any Military Cantonment beyond the limits of British India to be a Sub-District or a District for the purposes of this Act, he shall also declare, in the case of a Sub-District, what authorities shall be Registrar of the District and Inspector General, and in the case of a District, what authority shall be Inspector General, with reference to such Cantonment and the Sub-Registrar or Registrar thereof.

10. Whenever any Registrar other than the Registrar of a District including a Presidency Town, is absent otherwise than on duty in his District, or when his office is temporarily vacant,

any person whom the Inspector General appoints in this behalf, or, in default of such appointment, the Judge of the District Court within the local limits of whose jurisdiction the Registrar's Office is situate,

shall be the Registrar during such absence or until the Local Government fills up the vacancy.

Whenever the Registrar of a District including a Presidency Town, is absent otherwise than on duty in his District, or when his office is temporarily vacant,

any person whom the Inspector General appoints in this behalf shall be the Registrar during such absence, or until the Local Government fills up the vacancy.

11. Whenever any Registrar is absent from his office on duty in his District, he may appoint any Sub-Registrar or other person in his District to perform, during such absence, all the duties of a Registrar, except those mentioned in sections sixty-eight and seventy-two.

12. Whenever any Sub-Registrar is absent, or when his office is temporarily vacant,

any person whom the Registrar of the District appoints in this behalf shall

be Sub-Registrar during such absence, or until the Local Government fills up the vacancy.

13. All appointments made under section ten, section eleven, or section twelve shall be reported to the Local Government by the Inspector General. Such report shall be either special or general, as the Local Government directs.

The Local Government may suspend, remove or dismiss any person appointed under the provisions of this Act, and appoint another person in his stead.

14. Subject to the approval of the Governor General in Council, the Local Government may assign such salaries as such Government from time to time deems proper to the Registering Officers appointed under this Act, or provide for their remuneration by fees, or partly by fees and partly by salaries.

The Local Government may allow proper establishments for the several Offices under this Act.

15. The several Registrars and Sub-Registrars shall use a seal bearing the following inscription in English and in such other language as the Local Government directs:—"The seal of the Registrar (or of the Sub-Registrar) of

16. The Local Government shall provide for the office of every Registering Officer the books necessary for the purposes of this Act.

The books so provided shall contain the forms from time to time prescribed by the Inspector General, with the sanction of the Local Government, and the pages of such books shall be consecutively numbered in print, and the number of pages in each book shall be certified on the title-page by the officer by whom such books are issued.

The Local Government shall supply the office of every Registrar with a fire-proof box, and shall in each district make suitable provision for the safe custody of the records connected with the registration of documents in such District.

PART III.

OF REGISTRABLE DOCUMENTS.

17. The documents next hereinafter mentioned shall be registered, if the property to which they relate is situate in a District in which, and if they have been executed on or after the date on which, Act No. XVI of 1864, or Act No. XX of 1866, or this Act came or comes into force (that is to say),—

(1) Instruments of gift of immoveable property:

(2) Other instruments (not being wills) which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of the value of one hundred rupees and upwards, to or in immoveable property:

(3) Instruments (not being wills) which acknowledge the receipt or payment of any consi-

deration on account of the creation, declaration, assignment, limitation or extinction of any such right, title or interest; and

(4) Leases of immoveable property from year to year, or for any term exceeding one year, or reserving a yearly rent.

Provided that the Local Government may, by order published in the official Gazette, exempt from the operation of the former part of this section any leases executed in any District, or part of a District, the terms granted by which do not exceed five years and the annual rents reserved by which do not exceed fifty rupees.

Nothing in clauses (2) and (3) of this section applies
Exception of composition-deeds; (a) to any composition-deed,

(b) to any instrument relating to shares in a Joint Stock Company, notwithstanding that the and of transfers of assets of such Company consist in whole or in part of shares and debentures in Land Companies. immoveable property, or

(c) to any endorsement upon or transfer of any debenture issued by any such Company.

Authorities to adopt a son, executed after the first day of January 1872 and not conferred by a will, shall also be registered.

18. Any of the documents next hereinafter mentioned may be registered under this Act (that is to say),—
Documents of which the registration is optional.

(1) Instruments (other than instruments of gift and wills) which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of a value less than one hundred rupees to or in immoveable property:

(2) Instruments acknowledging the receipt or payment of any consideration on account of the creation, declaration, assignment, limitation or extinction of any such right, title or interest:

(3) Leases of immoveable property for any term not exceeding one year, and leases exempted under section seventeen:

(4) Awards relating to immoveable property:

(5) Instruments which purport or operate to create, declare, assign, limit or extinguish any right, title, or interest to or in moveable property:

(6) Wills:

(7) Acknowledgments, Agreements, Appointments, Articles of Partnership, Assignments, Awards, Bills of Exchange, Bills of Sale, Bonds, Composition-deeds, Conditions of Sale, Contracts, certified copies of decrees and orders of Courts, Covenants, Grants, Instruments of Dissolution of Partnership, Instruments of Partition, Powers of Attorney, Promissory Notes, Releases, Settlements, Writings of Divorcement, and all other documents not hereinbefore mentioned.

19. If any document duly presented for registration be in a language which the Registering Officer does not understand, and which is not commonly used in the District, he shall refuse to register the document, unless it be accompanied by a true translation into a language commonly used in the District and also by a true copy.

20. The Registering Officer may in his discretion refuse to accept for registration any document in which any interlineation, blank, erasure or alteration appears, unless the persons executing the document attest with their signatures or initials such interlineation, blank, erasure or alteration. If he register such document, he shall, at the time of registering the same, make a note in the register of such interlineation, blank, erasure or alteration.

21. (a.) No document not testamentary relating to immoveable property shall be accepted for registration unless it contains a description of such property sufficient to identify the same.

(b.) Houses in towns shall be described as situate on the north or other side of the street or road (mentioning it) to which they front, and by their existing and former occupancies, and by their numbers if the houses in such street or road are numbered. Other houses and lands shall be described by their name, if any, and as being in the territorial division in which they are situate and by their superficial contents, the roads and other properties on which they abut, and their existing occupancies, and also, whenever it is practicable, by reference to a Government map or survey.

(c.) No document not testamentary containing a map or plan of any property comprised therein shall be accepted for registration unless it be accompanied by a true copy of the map or plan, or, in case such property is situate in several Districts, by such number of true copies of the map or plan as are equal to the number of such Districts.

22. Failure to comply with the provisions contained in section twenty-one clause (b) shall not disentitle a document to be registered if the description of the property to which it relates is sufficient to identify such property.

PART IV.

OF THE TIME OF PRESENTATION.

23. Subject to the provisions contained in sections twenty-four, twenty-five and twenty-six, no document required by section seventeen to be registered, and no document mentioned in section eighteen, other than a will, shall be accepted for registration unless presented for that purpose to the proper officer within four months from the date of its execution:

or, in the case of a copy of a decree or order, within four months from the day on which the decree or order was made, or, where it is appealable, within four months from the day on which it becomes final:

Provided that, where there are several persons executing a document at different times, such document may be presented for registration and re-registration within four months from the date of each execution.

24. If owing to urgent necessity or unavoidable accident, any document executed, or copy of a decree or order made, in British India is not presented for registration till after the expiration of the time hereinbefore prescribed in that behalf, the Registrar, in cases where the delay in presentation does not exceed four months, may direct that on payment of a fine

not exceeding ten times the amount of the proper registration fee, such document shall be accepted for registration.

Any application for such direction may be lodged with a Sub-Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate.

25. When a document purporting to have been executed by all or any of the parties out of British India is not presented for registration till after the expiration of the time hereinbefore prescribed in that behalf, the Registering Officer, if satisfied,

(1) that the instrument was so executed, and
(2) that it has been presented for registration within four months after its arrival in British India, may, on payment of the proper registration fee, accept such document for registration.

26. Whenever a registration-office is closed on the last day of any period hereinbefore provided for the presentation of any document, such last day shall, for the purposes of this Act, be deemed to be the day on which the office re-opens.

27. A will may at any time be presented for registration or deposited in manner hereinafter provided.

PART V.

OF THE PLACE OF REGISTRATION.

28. Save as in this Part otherwise provided, every document mentioned in section seventeen, clauses (1), (2), (3) and (4), and section eighteen, clauses (1), (2), (3) and (4), shall be presented for registration in the office of a Sub-Registrar within whose Sub-District the whole or some portion of the property to which such document relates is situate.

29. Every document, other than a document referred to in section twenty-eight and a copy of a decree or order, may be presented for registration, either in the office of the Sub-Registrar in whose Sub-District the document was executed, or in the office of any other Sub-Registrar under the Local Government at which all the persons executing and claiming under the document desire the same to be registered.

A copy of a decree or order may be presented for registration in the office of the Sub-Registrar in whose Sub-District the original decree or order was made, or, where the decree or order does not affect immovable property, in the office of any other Sub-Registrar under the Local Government at which all the persons claiming under the decree or order desire the copy to be registered.

30. (a.) Any Registrar may in his discretion receive and register any document which might be registered by any Sub-Registrar subordinate to him.

(b.) The Registrar of a District including a Presidency Town may receive and register any document referred to in section twenty-eight without regard to the situation in any part of British India of the property to which the document relates.

31. In ordinary cases the registration or deposit of documents under this Act shall be made only at the office of the officer whose duty it is to register the same.

But such officer may on special cause being shown attend at the residence of any person intending to register any document which would ordinarily be registered at such office, or of any person desiring to deposit a will, and register or accept for registration or deposit such document or will.

PART VI.

OF PRESENTING DOCUMENTS FOR REGISTRATION.

32. Except in the case mentioned in section thirty-one, every document to be registered under this Act, whether such registration be compulsory or optional, shall be presented at the proper Registration Office,

by some person executing or claiming under the same, or, in the case of a copy of a decree or order, claiming under the decree or order,

or by the representative or assign of such person, or by the agent of such person, representative or assign, duly authorized by power of attorney executed and authenticated in manner hereinafter mentioned.

33. For the purposes of section thirty-two, the powers of attorney next hereinafter mentioned shall alone be recognized (that is to say),—

(a) if the principal at the time of executing the power of attorney resides in any part of British India, in which this Act is for the time being in force a power of attorney executed before and authenticated by the Registrar or Sub-Registrar within whose District or Sub-District the principal resides:

(b) if the principal at the time aforesaid resides in any other part of British India, a power of attorney executed before and authenticated by any Magistrate:

(c) if the principal at the time aforesaid does not reside in British India, a power of attorney executed before and authenticated by a Notary Public, or any Court, Judge, Magistrate, British Consul or Vice-Consul, or representative of Her Majesty or of the Government of India:

Provided that the following persons shall not be required to attend at any registration-office or court for the purpose of executing any such power of attorney as is mentioned in clauses (a) and (b) of this section:—

persons who by reason of bodily infirmity are unable without risk or serious inconvenience so to attend;

persons who are in jail under civil or criminal process; and

persons exempt by law from personal appearance in Court.

In every such case the Registrar or Sub-Registrar or Judge (as the case may be), if satisfied that the power of attorney has been voluntarily executed by the person purporting to be the principal, may attest the same without requiring his personal attendance at the office or court aforesaid.

To obtain evidence as to the voluntary nature of the execution, the Registrar or Sub-Registrar or Judge may either himself go to the house of the person purporting to be the principal, or to the jail in which he is confined, and examine him, or issue a commission for his examination.

Any power of attorney mentioned in this section may be proved by the production of it without further proof, when it purports on the face of it to have been executed before and authenticated by the person or court hereinbefore mentioned in that behalf.

34. Subject to the provisions contained in this Part and in sections forty-one, forty-three, forty-five, sixty-nine, seventy-six and eighty-six, no document shall be registered under this Act, unless the persons executing such document, or their representatives, assigns or agents authorized as aforesaid, appear before the registering officer within the time allowed for presentation:

Provided that if owing to urgent necessity or unavoidable accident all such persons do not so appear, the Registrar, in cases where the delay in appearing does not exceed four months may direct that on payment of a fine not exceeding ten times the amount of the proper registration fee, the document may be registered.

Such appearances may be simultaneous or at different times.

The registering officer shall thereupon—

(a) enquire whether or not such document was executed by the persons by whom it purports to have been executed,

(b) satisfy himself as to the identity of the persons appearing before him and alleging that they have executed the document, and

(c) in the case of any person appearing as a representative, assign or agent, satisfy himself of the right of such person so to appear.

35. If all the persons executing the document appear personally before the registering officer and are personally known to him, or if he be otherwise satisfied that they are the persons they represent themselves to be, and if they all admit the execution of the document;

or, in the case of any person appearing by a representative, assign or agent, if such representative, assign or agent admits the execution;

or, if the person executing the document is dead, and his representative or assign appears before the registering officer, and admits the execution,

the registering officer shall register the document as directed in sections fifty-eight to sixty-one inclusive.

The registering officer may, in order to satisfy himself that the persons appearing before him are the persons they represent themselves to be, or for any other purpose contemplated by this Act, examine any one present in his office.

If all or any of the persons by whom the document purports to be executed deny its execution,

or if any such person appears to be a minor, an idiot, or a lunatic,

or if any person by whom the document purports to be executed is dead, and his representative or assign denies its execution,

the registering officer shall refuse to register the document.

Nothing in section thirty-four, or the former part of this section, applies to copies of decrees or orders.

PART VII.

OF ENFORCING THE APPEARANCE OF EXECUTANTS AND WITNESSES.

36. If any person presenting any document for registration desires the appearance of any person whose presence or testimony is necessary for the registration of such document, the registering officer may, in his discretion, call upon such officer or court as the Local Government from time to time directs in this behalf to issue a summons requiring him to appear at the registration office, either in person or by duly authorised agent, as in the summons may be mentioned and at a time named therein.

37. The Officer or Court, upon receipt of the Officer or Court to peon's fee payable in such issue and cause service cases, shall issue the summons accordingly, and cause it to be served upon the person whose appearance is so required.

38. A person who by reason of bodily infirmity is unable without risk or serious inconvenience to appear at the registration office

a person in jail under civil or criminal process, and persons exempt by law from personal appearance in court, and who would but for the provision next hereinafter contained be required to appear in person at the registration office, shall not be required so to appear.

In every such case, the registering officer shall either himself go to the house of such person, or to the jail in which he is confined, and examine him, or issue a commission for his examination.

39. The law in force for the time being as Law as to summonses, to summonses, commissions, and compelling the attendance of witnesses, and for their remuneration in suits before civil courts shall, save as aforesaid and *mutatis mutandis*, apply to any summons or commission, issued, and any person summoned to appear under the provisions of this Act.

PART VIII.

OF PRESENTING WILLS AND AUTHORITIES TO ADOPT.

40. The testator or any person claiming as executor or otherwise under a will, may present it to any Registrar or Sub-Registrar for registration,

and the donor or donee of any authority to adopt, or the adoptive son, may present it to any Registrar or Sub-Registrar for registration.

41. A will or an authority to adopt, presented for registration by the testator or donor, may be registered in the same manner as any other document.

A will or authority to adopt presented for registration by any other person entitled to present it, shall be registered if the Registering Officer is satisfied,

(1) that the will or authority was executed by the testator or donor, as the case may be,

(2) that the testator or donor is dead, and

(3) that the person presenting the will or authority is, under section forty, entitled to present the same.

PART IX.

OF THE DEPOSIT OF WILLS.

42. Any testator may either personally or by duly authorized agent deposit with any Registrar the will in a sealed cover superscribed with the name of the depositor and the nature of the document.

43. On receiving such sealed cover, the Registrar, if satisfied that the depositor is the testator, or his duly authorized agent, shall transcribe in his Register Book No. 5 the superscription on such sealed cover, and note in the register and on the sealed cover the year, month, day and hour of such presentation and receipt, together with the name of the depositor, and the name of each of the persons testifying to the identity of such depositor, and the inscription so far as it is legible on the seal of the cover.

The Registrar shall then place and retain the sealed cover in his fire-proof box.

44. If the depositor of any such sealed cover wishes to withdraw it, he may apply to the Registrar with whom it has been so deposited for the delivery of the cover; and the Registrar, if satisfied as to the identity of the depositor with the applicant, shall deliver the cover accordingly.

45. If, on the death of the depositor of a sealed cover under section forty-two, application be made to the Registrar with whom it has been deposited to open the same, the Registrar, if satisfied that the depositor is dead, shall, in the applicant's presence, open the cover, and copy, at the applicant's expense, the contents thereof in his Book No. 3.

When such copy has been made, the Registrar shall re-deposit the original will.

46. Nothing hereinbefore contained shall affect the provisions of the Indian Succession Act, section two hundred and fifty-nine, or the power of any court by order to compel the production of any will. But whenever any such order is made, the Registrar shall copy the will in his Book No. 3 and make a note on such copy that the original has been removed into court in pursuance of the order aforesaid.

PART X.

OF THE EFFECTS OF REGISTRATION AND NON-REGISTRATION.

47. A registered document shall operate from the time from which it would have commenced to operate if no registration thereof had been required or made, and not from the time of its registration.

48. All documents, not testamentary, duly registered under this Act, and relating to any property whether moveable or immoveable, shall take effect against any oral agreement or declaration relating to such property, unless where the agreement or declaration has been accompanied or followed by delivery of possession.

Effect of non-registration of documents required to be registered.

49. No document required by section seventeen to be registered,

shall affect any immoveable property comprised therein,

or confer any power to adopt,

or be received as evidence of any transaction affecting such property or conferring such power,

unless it has been registered in accordance with the provisions of this Act.

50. Every document of the kinds mentioned in clauses (1) and (2) of section eighteen, shall, if duly registered, take effect as regards the property comprised therein, against every unregistered document relating to the same property, and not being a decree or order, whether such unregistered document be of the same nature as the registered document or not.

Explanation.—In cases where Act No. XVI of 1864 or Act No. XX of 1866 was in force in the place and at the time in and at which such unregistered document was executed, "unregistered" means not registered according to such Act, and, where the document is executed after the first day of July 1871, not registered under this Act.

PART XI.

OF THE DUTIES AND POWERS OF REGISTERING OFFICERS.

(A.) As to the Register Books and Indexes.

51. The following Books shall be kept in the Register Books to be several offices hereinafter kept in the several offices named (that is to say),—

In all Registration Offices—

Book 1, "Register of documents relating to immoveable property;"

Book 2, "Record of reasons for refusal to register;"

Book 3, "Register of wills and authorities to adopt;" and

Book 4, "Miscellaneous Register."

In the Offices of Registrars—

Book 5, "Register of deposits of wills."

In Book 1 shall be entered or filed all documents or memoranda registered under the first four clauses of sections seventeen and eighteen and all other documents mentioned in section eighteen, clause (7), which relate to immoveable property.

In Book 4 shall be entered all documents registered under clauses (5) and (7) of section eighteen, and not entered in Book 1.

Nothing in the former part of this section shall be deemed to require more than one set of books where the Office of a Registrar has been amalgamated with the Office of a Sub-Registrar.

52. The day, hour and place of presentation, and the signature of every person presenting a document for registration, shall be endorsed on every such document at the time of presenting it; a receipt for such document shall be given by the registering officer to the person presenting the same; and, subject to the provisions contained in section sixty-two, every document admitted to registration shall without un-

Endorsements on document presented.

Receipt for document.

Documents admitted to registration to be copied.

necessary delay be copied in the Book appropriated therefor according to the order of its admission.

And all such books shall be authenticated at such intervals and in such manner as is from time to time prescribed by the Inspector General.

53. All entries in each Book shall be numbered in a consecutive series, which shall commence and terminate with the year, a fresh series being commenced at the beginning of each year.

54. In every office in which any of the books hereinbefore mentioned are kept, there shall be prepared current indexes of the contents of such books; and every entry in such indexes shall be made, so far as practicable, immediately after the registering officer has copied, or filed a memorandum of, the document to which it relates.

55. Two such indexes shall be made in all registration offices, and shall be named, respectively, Index No. I. and Index No. II.

Index No. I shall contain the names and additions of all persons executing and of all persons claiming under every document copied into or memorandum filed in Book No. 1 or Book No. 3.

Index No. II shall contain such particulars mentioned in section twenty-one, relating to every such document and memorandum as the Inspector General from time to time directs in that behalf.

A third index to be called Index No. III shall contain the names and additions of all persons executing and of all persons claiming under every document copied into Book No. 4.

Indexes Nos. I, II, and III shall contain such other particulars, and shall be prepared in such form, as the Inspector General from time to time directs.

56. Every Sub-Registrar shall send to the Registrar to whom he is subordinate, at such intervals as the Inspector General from time to time directs, a copy of all entries made by such Sub-Registrar during the last of such intervals in Indexes Nos. I and II.

Every Registrar receiving such copy shall file it in his office.

57. Subject to the previous payment of the fees payable in that behalf, the Books Nos. 1 and 2 and the indexes relating to Book No. 1 shall be at all times open to inspection by any person applying to inspect the same; and subject to the provisions of section sixty-two, copies of entries in such books shall be given to all persons applying for such copies.

Subject to the same provisions, copies of entries in Books Nos. 3 and 4 and in the indexes relating thereto shall be given to any person executing or claiming under the documents to which such entries respectively refer; but the requisite search for such entries shall be made only by the registering officer.

Such copies shall be signed and sealed by the registering officer, and shall be admissible for the purpose of proving the contents of the original documents.

(B.) As to the procedure on admitting to registration.

58. On every document admitted to registration, other than a copy of a decree or order, there shall be endorsed from time to time the following particulars (that is to say),—

(1) the signature and addition of every person admitting the execution of the document; and, if such execution has been admitted by the representative, assign or agent of any person, the signature and addition of such representative, assign or agent

(2) the signature and addition of every person examined in reference to such document under any of the provisions of this Act; and

(3) any payment of money or delivery of goods made in the presence of the registering officer in reference to the execution of the document, and any admission of receipt of consideration, in whole or in part, made in his presence in reference to such execution.

If any person admitting the execution of a document refuses to endorse the same, the registering officer shall nevertheless register it, but shall at the same time endorse a note of such refusal.

59. The registering officer shall affix the date and his signature to all endorsements made under the last preceding section, relating to the same document and made in his presence on the same day.

60. After such of the provisions of sections thirty-four, thirty-five, fifty-eight, and fifty-nine as apply to any document presented for registration have been complied with, the registering officer shall endorse thereon a certificate containing the word "registered," together with the number and page of the Book in which the document has been copied.

Such certificate shall be signed, sealed and dated by the registering officer and shall then be admissible for the purpose of proving that the document has been duly registered in manner provided by this Act, and that the facts mentioned in the endorsements referred to in section fifty-nine have occurred as therein mentioned.

61. The endorsements and certificate referred to and mentioned in sections fifty-nine and sixty shall thereupon be copied into the margin of the Register Book, and the copy of the map or plan (if any) mentioned in section twenty-one shall be filed in Book No. 1.

The registration of the document shall thereupon be deemed complete, and the document shall then be returned to the person who presented the same for registration, or to such other person (if any) as he has nominated in writing in that behalf on the receipt mentioned in section fifty-two.

62. When a document is presented for registration under section nineteen, the translation shall be transcribed in the register of documents of the nature of the original, and, together with the copy referred to in section nineteen, shall be filed in the registration office.

The endorsements and certificate respectively mentioned in sections fifty-nine and sixty shall be made on the original, and for the purpose of making the copies and memoranda required by

sections fifty-seven, sixty-four, sixty-five and sixty-six, the translation shall be treated as if it were the original.

63. Every registering officer may at his discretion administer an oath to any person examined by him under the provisions of this Act.

He may also at his discretion record a note of the substance of the statement made by each such person, and such statement shall be read over, or (if made in a language with which such person is not acquainted) interpreted to him in a language with which he is acquainted, and if he admits the correctness of such note, it shall be signed by the registering officer.

Every such note so signed shall be admissible for the purpose of proving that the statements therein recorded were made by the persons and under the circumstances therein stated.

(C.)—*Special duties of Sub-Registrar.*

64. Every Sub-Registrar on registering a document relating to immoveable property not wholly situate in his own Sub-District, shall make a memorandum thereof and of the endorsement and certificate thereon, and send the same to every other Sub-Registrar subordinate to the same Registrar as himself in whose Sub-District any part of such property is situate, and such Sub-Registrar shall file the memorandum in his Book No. 1.

65. Every Sub-Registrar on registering a document relating to immoveable property situate in more Districts than one, shall also forward a copy thereof and of the endorsement and certificate thereon, together with a copy of the map or plan (if any) mentioned in section twenty-one, to the Registrar of every District in which any part of such property is situate other than the District in which his own Sub-District is situate.

The Registrar on receiving the same shall file in his Book No. 1 the copy of the document and the copy of the map or plan (if any), and shall forward a memorandum of the document to each of the Sub-Registrars subordinate to him within whose Sub-District any part of such property is situate; and every Sub-Registrar receiving such memorandum shall file it in his Book No. 1.

(D.)—*Special duties of Registrar.*

66. On registering any document not testamentary relating to immoveable property the Registrar shall forward a memorandum of such document to each Sub-Registrar subordinate to himself in whose Sub-District any part of the property is situate.

He shall also forward a copy of such document, together with a copy of the map or plan (if any) mentioned in section twenty-one, to every other Registrar in whose District any part of such property is situate.

Such Registrar, on receiving any such copy, shall file it in his Book No. 1, and shall also send a memorandum of the copy to each of the Sub-Registrars subordinate to him within whose Sub-District any part of the property is situate.

Every Sub-Registrar receiving any memorandum under this section shall file it in his Book No. 1.

67. On any document being registered under section thirty, clause (b), a copy of such document and of the endorsements and certificate thereon shall be forwarded to every Registrar within whose District any part of the property to which the instrument relates is situate, and the Registrar receiving such copy shall follow the procedure prescribed for him in the first clause of section sixty-six.

(E.)—*Of the controlling powers of Registrars and Inspectors General.*

68. Every Sub-Registrar shall perform the duties of his office under the superintendence and control of the Registrar in whose District the office of such Sub-Registrar is situate.

Every Registrar shall have authority to issue (whether on complaint or otherwise) any order consistent with this Act which he considers necessary in respect of any act or omission of any Sub-Registrar subordinate to him, or in respect of the rectification of any error regarding the Book or the office in which any document shall have been registered.

69. The Inspector General shall exercise a general superintendence over all the registration offices in the territories under the Local Government, and shall have power from time to time to frame rules—

providing for the safe custody of books, papers and documents, and also for the destruction of such books, papers and documents as need no longer be kept;

declaring what languages shall be deemed to be commonly used in each District;

declaring what territorial divisions shall be recognized under section twenty-one;

regulating the amount of fines imposed under section twenty-four;

regulating the exercise of the discretion reposed in the registering officer by section sixty-three;

regulating the form in which registering officers are to make memoranda of documents;

regulating the authentication by Registrars and Sub-Registrars of the books kept in their respective offices under section fifty-one;

declaring the particulars to be contained in Indexes Nos. I, II, and III, respectively;

declaring the holidays that shall be observed in the registration offices;

and, generally, regulating the proceedings of the Registrars and Sub-Registrars.

The rules so framed shall be submitted to the Local Government for approval, and, after they have been approved, they shall be published in the official *Gazette*, and shall then have the same force as if they were inserted in this Act.

70. The Inspector General may also, in the exercise of his discretion, remit wholly or in part the difference between any fine levied under section twenty-four or section thirty-four and the amount of the proper registration fee.

PART XII.

OF REFUSAL TO REGISTER.

Reasons for refusal to register to be recorded by Registrar or Sub-Registrar.

71. Every registering officer refusing to register a document,

except (1) where the property to which the document relates is not situate within his District or Sub-District, or (2) where the registering officer being a Registrar declines to accept the document on the ground that it ought to be registered in the office of a Sub-Registrar,

shall make an order of refusal and record his reasons for such order in his Book No. 2, and endorse the words "registration refused" on the document; and on application made by any person executing or claiming under the document, shall, without unnecessary delay, give him a copy of the reasons so recorded.

No registering officer shall accept for registration a document so endorsed unless and until, under the provisions hereinafter contained, the document is directed to be registered.

72. An appeal shall lie against an order of a Registrar refusing to admit a document to registration (whether the registration of such document is compulsory or optional) to the Registrar to whom such Sub-Registrar is subordinate if presented to such Registrar within thirty days from the date of the order, and the Registrar may reverse or alter such order:

Any Registrar refusing to direct the registration of any document shall make an order of refusal and record the reasons for such order in his Book No. 2, and on application made by any person executing or claiming under the document, shall, without unnecessary delay, give him a copy of the reasons so recorded.

73. If a Registrar makes under section seventy-one or section seventy-two an order of refusal to register or to direct the registration of any document,

or if he has made a like order under section eighty-two or section eighty-three of Act No. XX of 1866,

or if the Sub-Registrar has refused to register the document on the ground that the person, or one of the persons, by whom the document purports to have been executed has denied the execution,

or if the Registrar has himself as Sub-Registrar made an order of refusal under section seventy-one,

any person claiming under such document, or his representative, assign or agent authorized as aforesaid, may, within thirty days after the making of the order of refusal, apply by petition to the District Court, in order to establish his right to have the document registered.

74. The petition shall be in the form contained in the second Schedule hereto annexed or as near thereto as circumstances permit, and shall be accompanied by copies of the reasons recorded under sections seventy-one and seventy-two; the statements in the petition shall be verified by the petitioner in manner required by law for the verification of plaints;

and the petition may be amended by permission of the court.

75. The court shall fix a day for the hearing of the petition not less than two days after the service next hereinafter mentioned, and shall direct a copy of the petition, with a notice at the foot thereof of the day so fixed, to be served on the registering officer and on such other persons (if any) as the court thinks fit; and the provisions of the Code of Civil Procedure as to the service and endorsement of summonses shall apply, *mutatis mutandis*, to copies of petitions under this section.

76. The court may summon and enforce the attendance of witnesses and compel them to give evidence, and on the day so fixed as aforesaid or on any day to which the hearing of the petition may be adjourned, shall enquire—

(a.) whether the document has been executed, and

(b.) whether the requirements of the law for the time being in force have been complied with on the part of the petitioner so as to entitle the document to registration.

If it finds that the document has been executed and that the said requirements have been complied with, the court shall order the document to be registered,

and if the document be duly presented for registration within thirty days after the making of such order, the registering officer shall obey the same, and thereupon shall, so far as may be practicable, follow the procedure prescribed in sections fifty-eight, fifty-nine and sixty.

Such registration shall take effect as if the document had been registered when it was first duly presented for registration.

Provided that when the officer presiding over the District Court has himself as registering officer made any order complained of under this section, the petition shall, within sixty days after the making of such order, be presented to the High Court, and the provisions contained in the former part of this section shall, *mutatis mutandis*, apply to such petition and the order (if any) thereon.

The District Court or the High Court, as the case may be, may direct by whom the whole or any part of the costs of any proceedings before it under this Part shall be paid, and such costs shall be recoverable as if they had been awarded in a suit under the Code of Civil Procedure.

No appeal lies from any order made under this section.

PART XIII.

OF THE FEES FOR REGISTRATION, SEARCHES AND COPIES.

77. Subject to the approval of the Governor General in Council, the Local Government shall prepare a table of fees payable—

Fees to be fixed by Local Government.

for the registration of documents;

for searching the registers;

for making or granting copies of reasons, entries or documents, before, on, or after registration;

And of extra or additional fees payable—

for every registration under section thirty :
for the issue of commissions :
for filing translations :
for attending at private residences :
and for such other matters as appear to the
Local Government necessary to effect the
purposes of this Act.

The Local Government may from time to time
Alteration of fees. subject to the like approval
alter such table.

A table of the fees so payable shall be published
Publication of fees. in the official *Gazette*, and a
copy thereof in English and
the Vernacular language of the District shall be
exposed to public view in every registration office.

Fees payable on pre-
sentation.

78. All fees for the registra-
tion of documents under
this Act shall be payable on
the presentation of such doc-
uments.

PART XIV.

PENALTIES.

79. Every registering officer appointed under
this Act and every person
employed in his office for the
purposes of this Act, who,
being charged with the en-
dorsing, copying, translating
or registering of any document presented or de-
posited under the provisions, endorses, copies,
translates or registers such document in a manner
which he knows or believes to be incorrect,
intending thereby to cause, or knowing it to be
likely that he may thereby cause injury, as defined
in the Indian Penal Code to any person, shall be
punished with imprisonment for a term which may
extend to seven years, or with fine, or with both.

80. Whoever commits any of the following
offences shall be punishable
with imprisonment for a term
which may extend to seven
years, or with fine, or with both:—

(a) intentionally makes any false statement,
whether on oath or not, and
whether it has been recorded
or not, before any officer act-
ing in execution of this Act, in any proceeding or
enquiry under this Act,

(b) intentionally delivers to a registering officer
in any proceeding under sec-
tion nineteen or section
twenty-one a false copy or
translation of a document, or a false copy of a map
or plan,

(c) falsely personates another, and in such
assumed character presents
any document, or makes,
any admission or statement
or causes any summons or commission to be issued,
or does any other act in any proceeding or enquiry
under this Act,

(d.) abets within the meaning of the Indian
Penal Code anything made
punishable by this Act.

81. A prosecution for any offence under this
Act coming to the knowledge
of a registering officer in his
official capacity may be insti-

tuted by or with the permission of the Inspector
General, the Branch Inspector General of Sindh,
the Registrar or the Sub-Registrar, in whose
territories, District or Sub-District, as the case may
be, the offence has been committed.

Offences punishable under this Act shall be triable
by any court or officer exercising powers not less
than those of a Subordinate Magistrate of the
first class :

Provided that in imposing penalties under this
Act, no such Court or Officer shall exceed the
limits of jurisdiction prescribed by the law for the
time being in force as to such Court or Officer.

All fines imposed under this Act may be recover-
ed, if for offences committed outside the limits
of the Presidency Towns, in the manner prescribed
by the Code of Criminal Procedure and if for
offences committed within those limits, in the man-
ner prescribed by any Act regulating the Police of
such Towns for the time being in force.

82. Every registering officer appointed under
this Act shall be deemed a
public servant within the
meaning of the Indian Penal
Code.

Every person shall be legally bound to furnish
information to such registering officer when re-
quired by him to do so. And in section two
hundred and twenty-eight of the same Code, the
words "judicial proceeding" shall include any
proceeding under this Act.

PART XV.

MISCELLANEOUS.

83. Documents (other than wills) remaining
unclaimed in any registration
office, for a period exceeding
two years, may be destroyed.

Destruction of un-
claimed documents.

Registering officer not
to be liable for anything
bona fide done or refused
in his official capacity.

84. No registering officer
shall be liable to any suit,
claim or demand by reason of
anything in good faith done or
refused in his official capacity.

85. Nothing done in good faith pursuant to
this Act, or any Act hereby
repealed, by any registering
officer, shall be deemed invalid
merely by reason of any defect
in his appointment or proce-
dure.

86. Notwithstanding anything herein contain-
ed, it shall not be necessary
for any officer of Government,
or for the Administrator
General of Bengal, Madras
or Bombay, or for any Official
Trustee, or for the Sheriff,

Receiver or Registrar of a High Court, to appear
in person or by agent at any registration office in
any proceeding connected with the registration of
any instrument executed by him in his official
capacity, or to sign as provided in section fifty-
eight.

But when any instrument is so executed, the
registering officer to whom such instrument is
presented for registration may, if he think fit, refer
to any Secretary to Government or to such officer
of Government, Administrator General, Official
Trustee, Sheriff, Receiver or Registrar, as the case

may be, for information respecting the same, and, on being satisfied of the execution thereof, shall register the instrument.

Exemptions from Act.

87. Nothing contained in this Act or any Act hereby repealed shall be deemed to require, or to have at any time required, the registration of any of the following documents or maps:—

(a.) Documents issued, received, or attested by any officer engaged in making a settlement or revision of settlement of land revenue, and which form part of the records of such settlement.

(b.) Documents and maps issued, received, or authenticated by any officer engaged on behalf of Government in making or revising the survey of any land, and which form part of the record of such survey.

(c.) Documents which, under any law for the time being in force, are filed periodically in any revenue office by patwáris or other officers charged with the preparation of village records.

(d.) Sanads, inám title-deeds, and other documents purporting to be or to evidence grants or assignments by Government of land or of any interest in land.

But all such documents and maps shall, for the purposes of sections forty-eight and forty-nine, be deemed to have been and to be registered in accordance with the provisions of this Act.

88. Subject to such rules and the previous payment of such fees as the Local Government from time to time prescribes in this behalf, all documents and maps mentioned in section eighty-seven, clauses (a), (b) and (c), and all registers of the documents mentioned in clause (d), shall be open to the inspection of any person applying to inspect the same, and, subject as aforesaid, copies of such documents shall be given to all persons applying for such copies.

89. From the first of July to the first of October 1871 in the territories respectively administered by the Chief Commissioners of Oudh and British Burma, a power of attorney not duly executed according to the provisions of section thirty-three shall, notwithstanding anything therein contained, be deemed to have been duly executed under the provisions of the same section, if the registering officer is satisfied that it has been executed in good faith, and if a power of attorney attested under the provisions of this Act cannot be obtained within the time during which the document sought to be registered can, under such provisions, be accepted for registration.

90. All rules relating to registration heretofore enforced in British Burma shall be deemed to have had the force of law, and no suit or other proceeding shall be maintained against any officer or other person in respect of anything done under any of the said rules.

FIRST SCHEDULE.

(See Section 2.)

Number and year.	Title.	Extent of repeal.
XXII of 1864	An Act to make provision for the Administration of Military Cantonments.	Sections ten and forty-five.
XX of 1866	An Act to provide for the Registration of Assurances.	The whole.
XXVII of 1868	An Act to exempt certain Instruments from the Indian Registration Act, 1866.	The whole.
VII of 1870	The Court Fees Act	In Schedule I the number and words following: "3. Petition under the Indian Registration Act, section fifty-three."
	All Rules relating to the registration of documents and having the force of law in Oudh.	The whole.
	All Rules relating to the registration of documents and having the force of law in any part of British Burma.	The whole.

SECOND SCHEDULE.

*Form of petition under section 73.*Stamp
eight
annas.

To the Judge of the District Court [or To the
Deputy Commissioner] of
The day of 18 .

The petition of A. B. of
Sheweth—

1. That by an instrument dated the day
of and made between C. D. of the one
part and your petitioner of the other part, certain
lands were conveyed to your petitioner absolutely.

2. That such instrument was executed by the
said C. D. on the day of 18 .

3. That the property to which such instrument
relates is situate in the Sub-District of the Sub-
Registrar of and in the District
of

4. That on the day of your
petitioner presented the said instrument for registra-
tion under "The Indian Registration Act, 1871,"
in the office of the said Sub-Registrar.

5. That the said Sub-Registrar thereupon
made an order of refusal, dated the day of
18 , to register the said instrument and
gave your petitioner a copy, which is filed herewith,
of the reasons for such order.

6. That your petitioner on the day
of appealed to the Registrar of
against such order.

7. That the said Registrar thereupon made an
order of refusal, dated the day of to
direct the registration of the said instrument and
gave your petitioner a copy, which is filed here-
with, of the reasons for such order.

8. That the reasons referred to in paragraphs 5
and 7 of this petition are, as your petitioner submits,
insufficient.

Your petitioner therefore prays that your
Honour will order the said Sub-Registrar to regis-
ter the said instrument.

A. B.

*Another Form.*Stamp
eight
annas.

To the Judge of the District Court [or To the
Deputy Commissioner] of
The day of 18 .
The petition of A. B. of
Sheweth—

1. That by an instrument dated the day
of and made between C. D. of the one
part and your petitioner of the other part, certain
lands were conveyed to your petitioner by way of
mortgage to secure the sum of one thousand rupees.

2. That such instrument was executed by the
said C. D. on the day of 18 .

3. That the property to which such instrument
relates is situate in the Sub-District of the Sub-
Registrar of and in the District
of

4. That on the day of your peti-
tioner presented the said instrument for registra-
tion under the Indian Registration Act 1871 in
the office of the said Sub-Registrar, and the said
C. D. appeared personally before the said Sub-
Registrar and falsely denied the execution of the
said instrument.

5. That the said Sub-Registrar thereupon made
an order of refusal dated the day of
18 to register the said instrument and gave your
petitioner a copy, which is filed herewith, of the
reasons for such order.

6. That your petitioner has complied with the
requirements of the said Act so far as it has been
possible for him to do so.

Your petitioner therefore prays that your Honour
will order the said Sub-Registrar to register the
said instrument.

A. B.

Form of Verification.

I, A. B., the petitioner named in the above peti-
tion, do declare that what is stated therein is true
to the best of my information and belief.

(Signed.) A. B.

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WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th March 1871, and is hereby promulgated for general information:—

ACT No. IX OF 1871.

THE INDIAN LIMITATION ACT, 1871.

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AN ACT FOR THE LIMITATION OF SUITS AND FOR OTHER PURPOSES.

WHEREAS it is expedient to consolidate and amend the law relating to the limitation of suits, appeals and certain applications to Courts; And whereas it is also expedient to provide rules for acquiring ownership by possession; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

1. This Act may be called 'The Indian Limitation Act, 1871.'

It extends to the whole of British India; but nothing contained in sections two and three or in Parts II and III applies—

(a) to suits instituted before the first day of April 1873,

(b) to suits under the Indian Divorce Act,

(c) to suits under Madras Regulation VI of 1831.

This Act shall come into force on the first day of July 1871.

2. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the same schedule.

3. In this Act, unless there be something repugnant in the subject or context—

'minor' means a person who has not completed his age of eighteen years:

'plaintiff' includes also any person through whom a plaintiff claims:

'nuisance' means anything done to the hurt or annoyance of another's immovable property and not amounting to a trespass:

'bill of exchange' includes also a hundí:

'trustee' does not include a benámidár, a mortgagee remaining in possession after the mortgage has been satisfied, or a wrong-doer in possession without title:

'registered' means duly registered under the law for the registration of documents in force at the time and place of executing the document referred to in the context:

'foreign country' means any country other than British India;

and nothing shall be deemed to be done in 'good faith' which is not done with due care and attention.

PART II.

LIMITATION OF SUITS, APPEALS AND APPLICATIONS.

4. Subject to the provisions contained in sections five to twenty-six (inclusive), every suit instituted, appeal presented, and application made after the period of limitation prescribed therefor by the second schedule hereto annexed, shall be dismissed, although limitation has not been set up as a defence.

Explanation.—A suit is instituted in ordinary cases when the plaint is presented to the proper officer: in the case of a pauper, when his application for leave to sue as a pauper is filed; and in

the case of a claim against a company which is being wound up by the Court, when the claimant first sends in his claim to the official liquidator.

Illustrations.

(a).—A suit is instituted after the prescribed period of limitation. Limitation is not set up as a defence and judgment is given for the plaintiff. The defendant appeals. The appellate court must dismiss the suit.

(b).—An appeal presented after the prescribed period is admitted and registered. The appeal shall, nevertheless, be dismissed.

5. a. If the period of limitation prescribed for any suit, appeal or application expires on a day when the Court is closed, the suit, appeal or application may be instituted, presented or made on the day that the Court re-opens:

b. Any appeal or application for a review of judgment may be admitted after the period of limitation prescribed therefor, when the appellant or applicant satisfies the Court that he had sufficient cause for not presenting the appeal or making the application within such period;

6. When, by any law not mentioned in the schedule hereto annexed and limitation prescribed by now or hereafter to be in force in any part of British India, a period of limitation differing from that prescribed by this Act is specially prescribed for any suits, appeals or applications, nothing herein contained shall affect such law.

And nothing herein contained shall affect the periods of limitation prescribed for appeals from, or applications to review, any decree, order or judgment of a High Court in the exercise of its original jurisdiction.

*Legal Disability.**Legal disability.*

7. If a person entitled to sue be, at the time the right to sue accrued, a minor, or insane, or an idiot,

he may institute the suit within the same period after the disability has ceased, or (when he is at the time of the accrual affected by two disabilities) after both disabilities have ceased, as would otherwise have been allowed from the time prescribed therefor in the third column of the second schedule hereto annexed.

When his disability continues up to his death, his representative in interest may institute the suit within the same period after the death as would otherwise have been allowed from the time prescribed therefor in the third column of the same schedule.

Nothing in this section shall be deemed to extend, for more than three years from the cessation of the disability or the death of the person affected thereby the period within which the suit must be brought.

Illustrations.

(a). The right to sue for the hire of a boat accrues to A during his minority. He comes of age four years after the accrual of the right. He may institute his suit at any time within three years from the date of his coming of age.

(b). A, to whom a right to sue for a legacy has accrued during his minority, attains full age eleven years after such right accrued. A has, under the ordinary law, only one year remaining within which to sue. But under this section

an extension of two years will be allowed him, making in all a period of three years from the date of his majority, within which he may bring his suit.

(c). A right to sue for an hereditary office accrues to A, who at the time is insane. Six years after the accrual of the right A recovers his reason. A has six years, under the ordinary law, from the date when his insanity ceased within which to institute a suit. No extension of time will be given him under this section.

(d). A right to sue as landlord to recover possession from a tenant accrues to A who is an idiot. A dies three years after the accrual of the right, his idiocy continuing up to the date of his death. A's representative in interest has, under the ordinary law, nine years from the date of A's death within which to bring a suit. This section does not extend that time.

8. When one of several joint creditors or claimants is under any such disability, and when a discharge can be given without the concurrence of such person, time will run against them all: but where no such discharge can be given, time will not run as against any of them until they all are free from disability.

9. When once time has begun to run, no subsequent disability or inability to sue stops it:

Provided that where letters of administration to the estate of a creditor have been granted to his debtor, the running of the time prescribed for a suit to recover the debt shall be suspended while the administration continues.

10. Notwithstanding anything hereinbefore contained, no suit against a person in whom property has become vested in trust for any specific purpose, or against his representatives, for the purpose of following in his or their hands such property, shall be barred by any length of time.

Explanation.—A purchaser in good faith for value from a trustee is not his representative within the meaning of this section.

11. Suits in British India on contracts entered into in a foreign country are subject to the rules prescribed by this Act.

12. No foreign rule of limitations shall be a defence to a suit in British India on a contract entered into in a foreign country, unless the rule has extinguished the contract, and the parties were domiciled in such country during the period prescribed by such rule.

PART III.

COMPUTATION OF PERIOD OF LIMITATION.

13. In computing the period of limitation prescribed for any suit, the day on which the right to sue accrued shall be excluded.

In computing the period of limitation prescribed for an appeal, an application for leave to appeal as a pauper, an application to the High Court for the admission of a special appeal, and an application for a review of judgment, the day on which the judgment complained of was pronounced, and the time requisite for obtaining a copy of the decree, sentence or order appealed against or sought to be reviewed, shall be excluded.

In computing the period of limitation prescribed for an application to set aside an award, the time requisite for obtaining a copy of the award shall be excluded.

14. In computing the period of limitation prescribed for any suit, the time during which the defendant has been absent from British India shall be excluded, unless service of a summons to appear and answer in the suit can, during such absence, be made under the Code of Civil Procedure, section sixty.

15. In computing the period of limitation prescribed for any suit, the time during which the plaintiff has been prosecuting with due diligence another suit, whether in a Court of first instance or in a Court of appeal, against the same defendant or some person whom he represents, shall be excluded, where the last-mentioned suit is founded upon the same right to sue, and is instituted in good faith in a Court which from defect of jurisdiction, or other cause of a like nature, is unable to try it.

Explanation 1.—In excluding the time during which a former suit was pending, the day on which that suit was instituted, and the day on which the proceedings therein ended, shall both be counted.

Explanation 2.—A plaintiff resisting an appeal presented on the ground of want of jurisdiction, shall be deemed to be prosecuting a suit within the meaning of this section.

16. In computing the period of limitation prescribed for any suit, the commencement of which has been stayed by injunction, the time of the continuance of the injunction shall be excluded.

17. In computing the period of limitation prescribed for a suit for possession by a purchaser at a sale in execution of a decree, the time during which the judgment-debtor has been prosecuting a suit to set aside the sale shall be excluded.

18. When a person who would, if he were living, have a right to sue, dies before the right accrues, the period of limitation shall be computed from the time when there is a representative in interest of the deceased capable of suing.

When a person against whom, if he were living, a right to sue would have accrued, dies before the right accrues, the period of limitation shall be computed from the time when there is a representative whom the plaintiff may sue.

Nothing in the former part of this section applies to suits for the possession of land or of an hereditary office.

19. When any person having a right to sue has, by means of fraud, been kept from the knowledge of such right or of the title on which it is founded,

and where any document necessary to establish such right has been fraudulently concealed, the time limited for commencing a suit,

(a) against the person guilty of the fraud or accessory thereto, or,

(b) against any person claiming through him otherwise than in good faith and for a valuable consideration,

shall be computed from the time when the fraud first became known to the person injuriously affected thereby, or, in the case of the concealed document, when he first had the means of producing it or compelling its production.

20. a. No promise or acknowledgment in respect of a debt or legacy shall take the case out of the operation of this Act, unless such promise or acknowledgment is contained in some writing signed, before the expiration of the prescribed period, by the party to be charged therewith or by his agent generally or specially authorized in this behalf.

b. When such writing exists, a new period of limitation, according to the nature of the original liability, shall be computed from the time when the promise or acknowledgment was signed.

c. When the writing containing the promise or acknowledgment is undated, oral evidence may be given of the time when it was signed. But when it is alleged to have been destroyed or lost, oral evidence of its contents shall not be received.

Explanation 1.—For the purposes of this section, a promise or acknowledgment may be sufficient, though it omits to specify the exact amount of the debt or legacy, or avers that the time for payment or delivery has not yet come, or is accompanied by a refusal to pay or deliver, or is coupled with a claim to a set-off, or is addressed to any person other than the creditor or legatee;

but it must amount to an express undertaking to pay or deliver the debt or legacy or to an unqualified admission of the liability as subsisting.

Explanation 2.—Nothing in this section renders one of several partners or executors chargeable by reason only of a written promise or acknowledgment signed by another of them.

Illustrations.

Z, a bond-debtor, himself writes a letter promising to pay the debt to his creditor A. Z affixes his seal, but does not sign the letter:

Z pays part of the debt and promises orally to pay the rest:

Z publishes an advertisement, requesting his creditors to bring in their claims for examination:

In none of these cases is the debt taken out of the operation of this Act.

21. When interest on a debt or legacy is, before the expiration of the prescribed period, paid as such by the person liable to pay the debt or legacy, or by his agent generally or specially authorized in this behalf,

or when part of the principal of a debt is, before the expiration of the prescribed period, paid by the debtor or by his agent generally or specially authorized in this behalf,

a new period of limitation, according to the nature of the original liability, shall be computed from the time when the payment was made:

Provided that, in the case of part-payment of principal, the debt has arisen from a contract in writing and the fact of the payment appears in

the handwriting of the person making the same, on the instrument, or in his own books, or in the books of the creditor.

22. When, after the institution of a suit, a new plaintiff or defendant is substituted or added, the suit shall, as regards him, be deemed to have commenced when he was so made a party:

Provided that, when a plaintiff dies, and the suit is continued by his representatives in interest, it shall, as regards them, be deemed to have commenced when it was instituted by the deceased plaintiff:

Provided also, that, when a defendant dies, and the suit is continued against his representatives in interest, it shall, as regards them, be deemed to have been commenced when it was instituted against the deceased defendant.

23. In the case of a suit for the breach of a contract, where there are successive breaches, a fresh right to sue arises, and a fresh period of limitation begins to run, upon every fresh breach; and where the breach is a continuing breach, a fresh right to sue arises, and a fresh period of limitation begins to run, at every moment of the time during which the breach continues.

Nothing in the former part of this section applies to suits for the breach of contracts for the payment of money by instalments, where, on default made in payment of one instalment, the whole becomes due.

Illustrations.

(a).—A contracts to pay an annuity to B for his life by quarterly instalments. A fails to pay any of the instalments. Here upon every fresh failure, a fresh right to sue arises and a fresh period of limitation begins to run; and this Act may bar the remedy on the earlier breaches without affecting the remedy on the later breaches.

(b).—A, a tenant, covenants with B, his landlord, to keep certain buildings in repair. At every moment of the time during which the buildings continue out of repair and B retains his right of entry, a fresh right to sue arises and a fresh period of limitation begins to run.

24. In the case of a continuing nuisance a fresh right to sue arises, and a fresh period of limitation begins to run, at every moment of the time during which the nuisance continues.

Illustration.

A diverts B's watercourse. At every moment of the time during which the diversion continues and B retains his right of entry, a fresh right to sue arises and a fresh period of limitation begins to run.

25. In the case of a suit for compensation for an act lawful in itself, which becomes unlawful in case it causes damage, the period of limitation shall be computed from the time when the damage accrues.

Illustration.

A owns the surface of a field. B owns the subsoil. B digs coal thereout without causing any immediate apparent injury to the surface, but at last the surface subsides. The period of limitation runs from the time of the subsidence.

26. All instruments shall, for the purposes of this Act, be deemed to be made with reference to the Gregorian calendar.

Illustrations.

(a).—A Hindú makes a promissory note bearing a Native date only, and payable four months after date. The period of limitation applicable to a suit on the note runs from the expiry of four months after date computed according to the Gregorian calendar.

(b).—A Hindú makes a bond, bearing a Native date only, for the repayment of money within one year. The period of limitation applicable to a suit on the bond runs from the expiry of one year after date computed according to the Gregorian calendar.

PART IV.

ACQUISITION OF OWNERSHIP BY POSSESSION.

27. Where the access and use of light or air to and for any building has been peaceably enjoyed therewith, as an easement, and as of right, without interruption, and for twenty years,

and where any way or watercourse, or the use of any water, or any other easement (whether affirmative or negative) has been peaceably and openly enjoyed by any person claiming title thereto as an easement and as of right, without interruption, and for twenty years,

the right to such access and use of light or air, way, watercourse, use of water, or other easement, shall be absolute and indefeasible.

Each of the said periods of twenty years shall be taken to be a period ending within two years next before the institution of the suit wherein the claim to which such period relates is contested.

Explanation.—Nothing is an interruption within the meaning of this section, unless where there is an actual discontinuance of the possession or enjoyment by reason of an obstruction by the act of some person other than the claimant, and unless such obstruction is submitted to or acquiesced in for one year after the claimant has notice thereof and of the person making or authorizing the same to be made.

Illustrations.

(a).—A suit is brought in 1871 for obstructing a right of way. The defendant admits the obstruction but denies the right of way. The plaintiff proves that the right was

peaceably and openly enjoyed by him claiming title thereto as an easement and as of right, without interruption, from 1st January 1850 to 1st January 1870. The plaintiff is entitled to judgment.

(b).—In a like suit also brought in 1871 the plaintiff merely proves that he enjoyed the right in manner aforesaid from 1848 to 1868. The suit shall be dismissed, as no exercise of the right by actual user has been proved to have taken place within two years next before the institution of the suit.

(c).—In a like suit the plaintiff shows that the right was peaceably and openly enjoyed by him for twenty years. The defendant proves that the plaintiff on one occasion during the twenty years had asked his leave to enjoy the right. The suit shall be dismissed.

28. Provided that, when any land or water upon, over or from which any exclusion in favour of reversioner of servient easement (other than the access and use of light and air) has been enjoyed or derived has been held under or by virtue of any interest for life or any term of years exceeding three years from the granting thereof,

the time of the enjoyment of such easement during the continuance of such interest or term, shall be excluded in the computation of the said last mentioned period of twenty years, in case the claim is, within three years next after the determination of such interest or term, resisted by the person entitled, on such determination, to the said land or water.

Illustration.

A sues for a declaration that he is entitled to a right of way over B's land. A proves that he has enjoyed the right for twenty-five years; but B shows that during ten of these years C, a deceased Hindú widow, had a life interest in the land, that on C's death B became entitled to the land, and that within two years after C's death he contested A's claim to the right. The suit must be dismissed, as A, with reference to the provisions of this section, has only proved enjoyment for fifteen years.

29. At the determination of the period hereby limited to any person for right to land or instituting a suit for possession of any land or hereditary office, his right to such land or office shall be extinguished.

FIRST SCHEDULE.

(See section 2.)

Number and year.	Subject or title.	Extent of repeal.
21 Jac. I, cap. sixteen ...	An Act for limitation of actions and for avoiding of suits in law.	The whole Statute, so far as it applies to British India.
4 Ann. cap. sixteen ...	An Act for the amendment of the law and the better advancement of justice.	Sections seventeen, eighteen and nineteen, so far as they apply to British India.
33 Geo. III, cap. fifty-two ...	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with their exclusive trade, under certain limitations; for establishing further regulations for the Government of the said territories, and the better administration of justice within the same; for appropriating to certain uses the revenues and profits of the said Company; and for making provision for the good order and government of the towns of Calcutta, Madras and Bombay.	So much of section one hundred and sixty-two as relates to the limitation of civil suits in British India.
53 Geo. III, cap. one hundred and fifty-five.	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with certain exclusive privileges; for establishing further Regulations for the government of the said territories, and the better administration of justice within the same; and for regulating the trade to and from the places within the limits of the said Company.	Section one hundred and twenty-four, so far as it applies to British India.
9 Geo. IV, cap. seventy-four ...	Administration of Criminal Justice	So much of section fifty-one as relates to civil suits.
6 & 7 Vic., cap. ninety-four ...	Foreign Jurisdiction Act	Section seven, so far as it applies to British India.
Act No. XIV of 1840 ...	An Act for rendering a written memorandum necessary to the validity of certain promises and engagements, by extending to the territories of the East India Company, in cases governed by English Law, the provisions of the Statute 9 Geo. IV, cap. 14.	From and including the words "Whereas by an Act" down to and including the words "Defendants against the Plaintiff."
Act No. XI of 1841 ...	Military Courts of Requests	The proviso in section nine.
Act No. XX of 1847 ...	Copyright Act	In section sixteen, the words 'actions, suits, bills.'
Act No. XII of 1855 ...	An Act to enable Executors, Administrators or Representatives to sue and be sued for certain wrongs.	In section one, the words "and provided such action shall be brought within one year after the death of such person," and the words "and so as such action shall be commenced within two years after the committing of the wrong."

FIRST SCHEDULE—continued.

Number and year.	Subject or title.	Extent of repeal.
Act No. XIII of 1855	... Compensation for loss occasioned by death caused by actionable wrong.	In section two, the words "and that every such action shall be brought within twelve calendar months after the death of such deceased person."
Act No. XXV of 1857	... Forfeiture for mutiny ...	Section nine.
Act No. VIII of 1859	... The Code of Civil Procedure ...	In section one hundred and nineteen, the words "within a reasonable time not exceeding thirty days after any process for enforcing the judgment has been executed," and the words "within thirty days from the date of the judgment." In section two hundred and thirty, the words "within one month from the date of such dispossession." The last twelve words of section two hundred and forty-six. In section two hundred and fifty-six, the words "At any time within thirty days from the date of the sale." In section two hundred and sixty-nine, the words "if made within one month from the date of such existence or obstruction or of such dispossession, as the case may be." In section three hundred and twenty-four, the second sentence. In section three hundred and twenty-seven, the words "within six months from the date of the award." In section three hundred and thirty-three, from and including the words "within the period" down to the end of the section. In section three hundred and forty-seven, the words "within thirty days from the date of the dismissal." In section three hundred and seventy-three, the words "within the period prescribed for the presentation of a memorandum of appeal." So much of section three hundred and seventy-seven as has not been repealed.
Act No. XIV of 1859	... An Act to provide for the limitation of suits.	The whole Act, except so much of section fifteen as does not relate to the limitation of suits.
Act No. IX of 1860	... Workmen and employers ...	So much of section two as relates to the limitation of suits.

FIRST SCHEDULE—concluded.

Number and year.	Subject or title.	Extent of repeal.
Act No. XXXI of 1860	Arms Act ...	So much of section forty-nine as relates to the limitation of suits.
Act No. V of 1861	Mofussil Police ...	So much of section forty-two as relates to the limitation of suits.
Act No. XXIII of 1861	Civil Procedure Code Amendment ...	Section twelve.
Act No. XXV of 1861	Criminal Procedure Code ...	Section four hundred and fifteen.
Act No. I of 1863	Civil Courts in British Burma ...	Section twenty-four.
Act No. VI of 1863	Consolidated Customs Act ...	So much of section two hundred and fourteen as relates to the limitation of suits.
Act No. XXIII of 1863	Claims to Waste-lands ...	So much of section five as relates to the limitation of suits.
Act No. VII of 1865	Government Forests Act ...	So much of section sixteen as relates to the limitation of suits.
Act No. XX of 1866	Registration Act ...	Section fifty-one.
Act No. XIV of 1868	Contagious Diseases Act ...	So much of section twenty-five as relates to the limitation of suits.
Act No. XX of 1869	Volunteers ...	So much of section twenty-six as relates to the limitation of suits.
Act No. X of 1870	Land Acquisition ...	So much of section fifty-eight as relates to the limitation of suits.
Act No. IV of 1871	Coroners ...	In section forty-two, the words 'after the expiration of three months from such fact or failure, nor.'
Bombay Regulation V of 1827...	A Regulation defining the Limitations, as to Time, within which Civil Actions may be prosecuted, and containing Rules of Judication respecting written Acknowledgments of Debts executed without receipt of a full consideration; also regarding Interest, the tendering payment of Debts, and the disposal of Property mortgaged or pledged.	Chapter one.

SECOND SCHEDULE.

(See section 4.)

FIRST DIVISION: SUITS.

Description of suit.	Period of limitation.	Time when period begins to run.
1.—To contest an award of the Board of Revenue under Act No. XXIII of 1863 (to provide for the adjudication of claims to waste-lands).	Part I.—Thirty days. Thirty days ...	When notice of the award is delivered to the plaintiff.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part II.—Ninety days.</i>	
2.—For doing, or for omitting to do, an act in pursuance of any enactment in force for the time being in British India.	Ninety days ...	When the act or omission took place.
	<i>Part III.—Six months.</i>	
3.—Under Act No. XIV of 1859 (<i>to provide for the limitation of suits</i>), section fifteen, to recover possession of immoveable property.	Six months ...	When the dispossession occurs.
4.—Under Act No. IX of 1860 (<i>to provide for the speedy determination of certain disputes between workmen engaged in Railway and other public works and their employers</i>), section one.	Ditto ...	When the wages, hire, or price of work claimed accrued due.
5.—Under Act No. V of 1866 (<i>to provide a summary procedure on bills of exchange, and to amend, in certain respects, the commercial law of British India</i>).	Ditto ...	When the bill or promissory note becomes due and payable.
	<i>Part IV.—One year.</i>	
6.—Upon a Statute, Act, Regulation, or bye-law, for a penalty or forfeiture.	One year ...	When the penalty or forfeiture is incurred.
7.—For the wages of a domestic servant, artisan or labourer not provided for by this schedule, No. 4.	Ditto ...	When the wages sued for accrue due.
8.—For the price of food or drink sold by the keeper of an hotel, tavern or lodging house.	Ditto ...	When the food or drink is delivered.
9.—For the price of lodging ...	Ditto ...	When the lodging ends.
10.—To enforce a right of pre-emption, whether the right is founded on law, or general usage, or on special contract.	Ditto ...	When the purchaser takes actual possession under the sale sought to be impeached.
11.—For damages for infringing copy-right or any other exclusive privilege.	Ditto ...	The date of the infringement.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part IV.—One year,—continued.</i>		
12.—By executors, administrators, or representatives under Act No. XII of 1855 (<i>to enable executors, administrators or representatives to sue and be sued for certain wrongs</i>).	One year ...	The date of the death of the person wronged.
13.—By executors, administrators or representatives under Act No. XIII of 1855 (<i>to provide compensation to families for loss occasioned by the death of a person caused by actionable wrong</i>).	Ditto ...	The date of the death of the person killed.
14.—To set aside any of the following sales:— (a) sale in execution of a decree of a Civil Court; (b) sale in pursuance of a decree or order of a Collector or other officer of revenue; (c) sale for arrears of Government revenue or for any demand recoverable as such arrears; (d) sale of a patni taluq sold for current arrears of rent. <i>Explanation.</i> —In this clause 'patni' includes any intermediate tenure saleable for current arrears of rent.	Ditto ...	When the sale is confirmed, or would otherwise have become final and conclusive had no such suit been brought.
15.—To alter or set aside a decision or order of a civil court in any proceeding other than a suit.	Ditto ...	The date of the final decision or order in the case by a court competent to determine it finally.
16.—To set aside any act of an Officer of Government in his official capacity, not herein otherwise expressly provided for.	Ditto ...	The date of the act.
17.—Against Government to set aside any attachment, lease or transfer of immoveable property by the revenue authorities for arrears of Government revenue.	Ditto ...	When the attachment, lease or transfer is made.
18.—Against Government to recover money paid under protest in satisfaction of a claim made by the revenue authorities on account of arrears of revenue or on account of demands recoverable as such arrears.	Ditto ...	When the payment is made.
19.—Against Government for compensation for land acquired for public purposes.	Ditto ...	The date of determining the amount of the compensation.
20.—Like suit for compensation when the acquisition is not completed.	Ditto ...	The date of the refusal to complete.
21.—For false imprisonment ...	Ditto ...	When the imprisonment ends.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part IV.—One year,—concluded.</i>		
22.—For any other injury to the person ...	One year ...	When the injury is committed.
23.—For a malicious prosecution ...	Ditto ...	When the plaintiff is acquitted.
24.—For libel ...	Ditto ...	When the libel is published.
25.—For slander ...	Ditto ...	When the words are spoken.
26.—For taking or damaging moveable property.	Ditto ...	When the taking or damage occurs.
27.—For loss of service occasioned by the seduction of the plaintiff's servant or daughter.	Ditto ...	When the loss occurs.
28.—For inducing a person to break a contract with the plaintiff.	Ditto ...	The date of the breach.
29.—For an illegal, irregular or excessive distress.	Ditto ...	The date of the distress.
30.—For wrongful seizure of moveable property under legal process.	Ditto ...	The date of the seizure.
<i>Part V.—Two years.</i>		
31.—For obstructing a way or a water-course	Two years ...	The date of the obstruction.
32.—For diverting a water-course ...	Ditto ...	The date of the diversion.
33.—For wrongfully detaining title-deeds.	Ditto ...	When the title to the property comprised in the deeds is adjudged to the plaintiff, or the detainer's possession otherwise becomes unlawful.
34.—For wrongfully detaining any other moveable property.	Ditto ...	When the detainer's possession becomes unlawful.
35.—For specific recovery of moveable property in cases not provided for by this schedule, numbers 48 and 49.	Ditto ...	When the property is demanded and refused.
36.—Against a carrier for losing or injuring goods.	Ditto ...	When the loss or injury occurs.
37.—Against a carrier for delay in delivering goods.	Ditto ...	When the goods ought to be delivered.
38.—Against one who, having a right to use property for specific purposes, perverts it to other purposes.	Ditto ...	The time of the perversion.
39.—Under Act No. XII of 1855 (<i>to enable executors, administrators or representatives to sue and be sued for certain wrongs</i>) against an executor, administrator or other representative.	Ditto ...	When the wrong complained of is done.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part V.—Two years,—concluded.</i>	
40.—For compensation for any wrong, malfeasance, nonfeasance or misfeasance independent of contract and not herein specially provided for.	Two years ...	When the wrong is done or the default happens.
41.—For the recovery of a wife ...	Ditto ...	When possession is demanded and refused.
42.—For the restitution of conjugal rights	Ditto ...	When restitution is demanded and refused.
	<i>Part VI.—Three years.</i>	
43.—For trespass upon immoveable property.	Three years ...	When the trespass takes place.
44.—To contest an award under any of the following Regulations of the Bengal Code :— VII of 1822, IX of 1825, and IX of 1833.	Ditto ...	The date of the final award or order in the case.
45.—By a party bound by such award to recover any property comprised therein.	Ditto ...	Ditto.
46.—By any person bound by an order respecting the possession of property made under Act No. XVI of 1838, section one, clause two, or Act No. XXV of 1861, chapter twenty-two, or Bombay Act No. V of 1864, or by any one claiming under such person, to recover the property comprised in such order.	Ditto ...	The date of the final order in the case.
47.—For lost moveable property not dishonestly misappropriated or converted.	Ditto ...	When the property is demanded and refused.
48.—For moveable property acquired by theft, extortion, cheating, or dishonest misappropriation or conversion.	Ditto ...	Ditto.
49.—For the hire of animals, vehicles, boats or household furniture.	Ditto ...	When the hire becomes payable.
50.—For the balance of money advanced in payment of goods to be delivered.	Ditto ...	When the goods ought to be delivered.
51.—For the price of goods sold and delivered, where no fixed period of credit is agreed upon.	Ditto ...	The date of the delivery of the goods.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VI.—Three years,—continued.</i>		
52.—For the price of goods sold and delivered to be paid for after the expiry of a fixed period of credit.	Three years ...	The expiry of the period of credit.
53.—For the price of goods sold and delivered to be paid for by a bill of exchange, no such bill being given.	Ditto ...	When the period of the proposed bill elapses.
54.—For the price of trees or growing crops sold by the plaintiff to the defendant where no fixed period of credit is agreed upon.	Ditto ...	The date of the sale.
55.—For the price of work done by the plaintiff for the defendant at his request, where no time has been fixed for payment.	Ditto ...	When the work is done.
56.—For money payable for money lent	Ditto ...	When the loan is made.
57.—Like suit when the lender has given a cheque for the money.	Ditto ...	When the cheque is paid.
58.—For money lent under an agreement that it shall be payable on demand.	Ditto ...	When the demand is made.
59.—For money payable to the plaintiff for money paid for the defendant.	Ditto ...	When the money is paid.
60.—For money payable by the defendant to the plaintiff for money received by the defendant for the plaintiff's use.	Ditto ...	When the money is received.
61.—For money payable for interest upon money due from the defendant to the plaintiff.	Ditto ...	When the interest becomes due.
62.—For money payable to the plaintiff for money found to be due from the defendant to the plaintiff on accounts stated between them.	Ditto ...	When the accounts are stated, unless where the debt is made payable at a future time and then when that time arrives.
63.—Upon a promise to do anything at a specified time, or upon the happening of a specified contingency.	Ditto ...	At the time specified or upon the contingency happening.
64.—Against a factor for an account ...	Ditto ...	When the account is demanded or, where no such demand is made, when the agency terminates.
65.—On a single bond where a day is specified for payment.	Ditto ...	The day so specified.
66.—On a single bond where no such day is specified.	Ditto ...	The date of executing the bond.
67.—On a bond subject to a condition ...	Ditto ...	When the condition is broken.
68.—On a bill of exchange or promissory note payable at a fixed time after date.	Ditto ...	When the bill or note falls due.
69.—On a bill of exchange payable at or after sight.	Ditto ...	When the bill is presented.
70.—On a bill of exchange accepted payable at a particular place.	Ditto ...	When the bill is presented at that place.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VI.—Three years—continued.</i>		
71.—On a bill of exchange or promissory note payable at a fixed time after sight or after demand.	Three years ...	When the fixed time expires.
72.—On a bill of exchange or promissory note payable on demand and not accompanied by any writing restraining or postponing the right to sue.	Ditto ...	When the demand is made.
73.—By the endorsee of a bill or promissory note against the endorser.	Ditto ...	The date of the endorsement.
74.—On a promissory note or bond payable by instalments.	Ditto ...	The expiration of the first term of payment, as to the part then payable; and, for the other parts, the expiration of the respective terms of payment.
75.—On a promissory note or bond payable by instalments, which provides that if default be made in payment of one instalment the whole shall be due.	Ditto ...	The time of the first default, unless where the payee or obligee waives the benefit of the provision, and then when fresh default is made.
76.—On a promissory note given by the maker to a third person to be delivered to the payee after a certain event should happen.	Ditto ...	The time of the delivery to the payee.
77.—On a dishonoured foreign bill where protest has been made and notice given.	Ditto ...	When the notice is given.
78.—By the payee against the drawer of a bill of exchange which has been dishonoured by non-acceptance.	Ditto ...	The date of the refusal to accept.
79.—Like suit when the bill has been dishonoured by non-acceptance and afterwards by non-payment.	Ditto ...	Ditto.
80.—Suit on a bill of exchange or promissory note not herein expressly provided for.	Ditto ...	When the bill or note becomes payable.
81.—By the acceptor of an accommodation-bill against the drawer.	Ditto ...	When the acceptor pays the amount.
82.—By a surety against the principal debtor.	Ditto ...	When the surety pays the creditor.
83.—By a surety against a co-surety ...	Ditto ...	When the plaintiff pays anything in excess of his own share.
84.—Upon any other contract to indemnify	Ditto ...	When the plaintiff is actually damaged.
85.—By an attorney or vakil for his costs of a suit or a particular business, there being no express agreement as to the time when such costs are to be paid.	Ditto ...	The termination of the suit or business, or (where the attorney or vakil properly discontinues the suit or business) the date of such discontinuance.
86.—For compensation for damage caused by an injunction wrongfully obtained.	Ditto ...	When the injunction ceases.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VI.—Three years—continued.</i>		
87.—For the balance due on a mutual, open and current account, where there have been reciprocal demands between the parties.	Three years ...	The time of the last item admitted or proved in the account.
88.—On a policy of insurance when the sum assured is payable after proof of the death or loss has been given to or received by the insurers.	Ditto ...	When proof of the death or loss is given or received, to or by the insurers, whether by or from the plaintiff, or any other person.
89.—By the assured to recover premia paid under a policy voidable at the election of the insurers.	Ditto ...	When the insurers elect to avoid the policy.
90.—By a principal against his agent for moveable property received by the latter and not accounted for.	Ditto ...	When the account is demanded and refused.
91.—Other suits by principals against agents for neglect or misconduct.	Ditto ...	When the neglect or misconduct occurs.
92.—To cancel or set aside an instrument not otherwise provided for.	Ditto ...	When the instrument is executed.
93.—To declare the forgery of an instrument issued, or registered, or attempted to be enforced.	Ditto ...	The date of the issue, registration, or attempt.
94.—For property which the plaintiff has conveyed while insane.	Ditto ...	When the plaintiff is restored to sanity and has knowledge of the conveyance.
95.—For relief on the ground of fraud ...	Ditto ...	When the fraud becomes known to the party wronged.
96.—To set aside a decree obtained by fraud.	Ditto ...	Ditto.
97.—For relief on the ground of mistake in fact.	Ditto ...	When the mistake becomes known to the plaintiff.
98.—For money paid upon an existing consideration, which afterwards fails.	Ditto ...	The date of the failure.
99.—To make good out of the general estate of a deceased trustee the loss occasioned by a breach of trust.	Ditto ...	The date of the trustee's death, or if the loss has not then been occasioned, the date of the loss.
100.—For contribution by a party who has paid the whole amount due under a joint decree, or by a sharer in a joint estate who has paid the whole amount of revenue due from himself and his co-sharers.	Ditto ...	The date of the plaintiff's advance in excess of his own share.
101.—By a co-trustee to enforce against the estate of a deceased trustee a claim for contribution.	Ditto ...	When the right to contribution accrues.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS:—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VI.—Three years—concluded.</i>		
102.—For a seaman's wages ...	Three years ...	The end of the voyage during which the wages are earned.
103.—By a Muhammadan for exigible dower (<i>mu'ajjal</i>).	Ditto ...	When the dower is demanded and refused, or (where during the continuance of the marriage no such demand has been made) when the marriage is dissolved by death or divorce.
104.—By a Muhammadan for deferred dower (<i>muwajjal</i>).	Ditto ...	When the marriage is dissolved by death or divorce.
105.—By a mortgagor after the mortgage has been satisfied, to recover surplus collections received by the mortgagee.	Ditto ...	The date of the receipt.
106.—For an account and a share of the profits of a dissolved partnership.	Ditto ...	The date of the dissolution.
107.—By a Hindú manager of a joint estate for contribution in respect of a payment made by him on account of the estate.	Ditto ...	The date of the payment.
108.—By a lessor for the value of trees cut down by his lessee contrary to the terms of the lease.	Ditto ...	When the trees are cut down.
109.—For the profits of immoveable property belonging to the plaintiff wrongfully received by the defendant.	Ditto ...	When the profits are received, or, where the plaintiff has been dispossessed by a decree afterwards set aside on appeal, the date of the decree of the appellate court.
110.—For arrears of rent. ...	Ditto ...	When the arrears become due.
111.—By a vendor of immoveable property to enforce his lien for unpaid purchase-money.	Ditto ...	The time fixed for completing the sale, or (where the title is accepted after the time fixed for completion) the date of the acceptance.
112.—For a call by a company registered under any Statute or Act.	Ditto ...	When the call was made.
113.—For specific performance of a contract.	Ditto ...	When the plaintiff has notice that his right is denied.
114.—For the rescission of a contract ...	Ditto ...	When the contract is executed by the plaintiff.
115.—For the breach of any contract, express or implied, not in writing registered, and not herein specially provided for.	Ditto ...	When the contract is broken, or (where there are successive breaches) when the breach sued for occurs, or (where the breach is continuing) when it ceases.
<i>Part VII.—Six years.</i>		
116.—Upon a judgment obtained in a foreign country.	Six years ...	The date of the judgment.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VII.—Six years—continued.</i>		
117.—On a promise or contract in writing registered.	Six years ...	When the period of limitation would begin to run against a suit brought on a similar promise or contract not registered.
118.—Suit for which no period of limitation is provided elsewhere in this schedule.	Ditto ...	When the right to sue accrues.
<i>Part VIII.—Twelve years.</i>		
119.—By an auction-purchaser or any one claiming under him to avoid incumbrances or under-tenures in an entire estate sold for arrears of Government revenue, the estate being, by virtue of such sale, freed from incumbrances and under-tenures.	Twelve years ...	When the sale becomes final and conclusive.
120.—To avoid incumbrances or under-tenures in a <i>patni taluq</i> or other saleable tenure sold for arrears of rent, the taluq or tenure being, by virtue of such sale, freed from incumbrances and under-tenures.	Ditto ...	When the sale becomes final and conclusive.
121.—Upon a judgment obtained in British India, or a recognizance.	Ditto ...	The date of the judgment or recognizance.
122.—For a legacy or for a distributive share of the moveable property of a testator or intestate.	Ditto ...	When the legacy or share becomes payable or deliverable.
123.—For possession of an hereditary office.	Ditto ...	When the defendant, or some person through whom he claims, took possession of the office adversely to the plaintiff. <i>Explanation.</i> —An hereditary office is possessed when the profits thereof are usually received, or (if there are no profits) when the duties thereof are usually performed.
124.—Suit during the life of a Hindú widow by a Hindú entitled to the possession of land on her death to have an alienation made by the widow declared to be void except for her life.	Ditto ...	The date of the alienation.
125.—By a Hindú governed by the law of the Mitákshará to set aside his father's alienation of ancestral property.	Ditto ...	The date of the alienation.
126.—Like suit by a Hindú governed by the law of the Dáyabhága.	Ditto ...	When the father dies.
127.—By a Hindú excluded from joint-family property to enforce a right to share therein.	Ditto ...	When the plaintiff claims and is refused his share.
128.—By a Hindú for maintenance ...	Ditto ...	When the maintenance sued for is claimed and refused.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VIII.—Twelve years—continued.</i>		
129.—To establish or set aside an adoption.	Twelve years ...	The date of the adoption, or (at the option of the plaintiff) the date of the death of the adoptive father.
130.—For the resumption or assessment of rent-free land.	Ditto ...	When the right to resume or assess the land first accrued : Provided that no such suit shall be maintained where the land forms part of a permanently-settled estate, and has been held rent-free from the time of the Permanent Settlement.
131.—To establish a periodically recurring right.	Ditto ...	When the plaintiff is first refused the enjoyment of the right.
132.—For money charged upon immoveable property.	Ditto ...	When the money sued for becomes due.
<i>Explanation.</i> —The allowance and fees called <i>mālikāna</i> and <i>haggs</i> shall, for the purposes of this clause, be deemed to be money charged upon immoveable property.		
133.—To recover moveable property conveyed in trust, deposited or pawned and afterwards bought from the trustee, depository or pawnee in good faith and for value.	Ditto ...	The date of the purchase.
134.—To recover possession of immoveable property conveyed in trust or mortgaged and afterwards purchased from the trustee or mortgagee in good faith and for value.	Ditto ...	The date of the purchase.
135.—Suit instituted in a Court not established by Royal Charter by a mortgagee for possession of immoveable property mortgaged.	Ditto ...	When the mortgagee is first entitled to possession.
136.—By a purchaser at a private sale for possession of the immoveable property sold, when the vendor was out of possession at the date of the sale.	Ditto ...	When the vendor is first entitled to possession.
137.—Like suit by a purchaser at a sale in execution of a decree, when the execution-debtor was out of possession at the date of the sale.	Ditto ...	When the execution-debtor is first entitled to possession.
138.—By a purchaser of land at a sale in execution of a decree, for possession of the purchased land, when he never has had possession.	Ditto ...	The date of the sale.
139.—Like suit when the purchaser had possession, but was afterwards dispossessed.	Ditto ...	The date of the dispossession.
140.—By a landlord to recover possession from a tenant.	Ditto ...	When the tenancy is determined.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VIII.—Twelve years,—continued.</i>		
141.—By a remainderman, a reversioner, (other than a landlord) or a devisee, for possession of immoveable property.	Twelve years ...	When his estate falls into possession.
142.—Like suit by a Hindú entitled to the possession of immoveable property on the death of a Hindú widow.	Ditto ...	When the widow dies.
143.—For possession of immoveable property, when the plaintiff, while in possession of the property, has been dispossessed or has discontinued the possession.	Ditto ...	The date of the dispossession or discontinuance.
144.—Like suit, when the plaintiff has become entitled by reason of any forfeiture or breach of condition.	Ditto ...	When the forfeiture was incurred or the condition broken.
145.—For possession of immoveable property or any interest therein not hereby otherwise specially provided for.	Ditto ...	When the possession of the defendant, or of some person through whom he claims, became adverse to the plaintiff.
146.—For a declaration of right to an easement.	Ditto ...	When the easement ceased to be enjoyed by the plaintiff, or the persons on whose behalf he sues.
<i>Part IX.—Thirty years.</i>		
147.—Against a depositary or pawnee to recover moveable property deposited or pawned.	Thirty years ...	The date of the deposit or pawn, unless where an acknowledgment of the title of the depositor or pawnor, or of his right of redemption, has before the expiration of the prescribed period been made in writing signed by the depositary, or pawnee, or some person claiming under him, and, in such case, the date of the acknowledgment.
<i>Part X.—Sixty years.</i>		
148.—Against a mortgagee to recover possession of immoveable property mortgaged.	Sixty years ...	The date of the mortgage, unless where an acknowledgment of the title of the mortgagor or of his right of redemption has, before the expiration of the prescribed period, been made in writing signed by the mortgagee or some person claiming under him, and, in such case, the date of the acknowledgment: Provided that all claims to redeem arising under instruments of mortgage of immoveable property situate in British Burma, which have been executed before the first day of May 1863, shall be governed by the rules of limitation in force in that Province immediately before the same day.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of application.	Period of limitation.	Time when period begins to run.
	<i>Part X.—Sixty years,—continued.</i>	
149.—Before a Court established by Royal Charter in the exercise of its ordinary original civil jurisdiction by a mortgagee to recover from the mortgagor the possession of immoveable property mortgaged.	Sixty years ...	When any part of the principal or interest was last paid on account of the mortgage debt.
150.—Any suit in the name of the Secretary of State for India in Council.	Ditto ..	When the right to sue accrued.

SECOND DIVISION: APPEALS.

Description of appeals.	Period of limitation.	Time when period begins to run.
151.—Under the Code of Civil Procedure to the Court of a District Judge.	Thirty days ...	The date of the decree appealed against.
152.—Under the Code of Criminal Procedure to any Court other than the High Court.	Ditto ...	The date of the sentence or order appealed against.
153.—Under the same Code to the High Court.	Sixty days ...	Ditto.
154.—Under the Code of Civil Procedure to the High Court.	Ninety days ...	The date of the decree appealed against.

THIRD DIVISION: APPLICATIONS.

Description of application.	Period of limitation.	Time when period begins to run.
155.—Under the Code of Civil Procedure to set aside an award.	Ten days ..	When the award is submitted to the Court and notice of the submission has been given to the persons and in manner prescribed by the High Court.
156.—By a plaintiff for an order to set aside a judgment by default.	Thirty days ...	The date of the judgment.
157.—By a defendant for an order to set aside a judgment <i>ex parte</i> .	Ditto ...	The date of executing any process for enforcing the judgment.
158.—Under the Code of Civil Procedure, by a person dispossessed of immoveable property and disputing the right of the decreeholder to be put into possession.	Ditto ...	The date of the dispossession.

SECOND SCHEDULE—continued.

THIRD DIVISION: APPLICATIONS,—continued.

Description of application.	Period of limitation.	Time when period begins to run.
159.—To set aside a sale in execution of a decree, on the ground of irregularity in publishing or conducting the sale.	Thirty days ...	The date of the sale.
160.—Complaining of resistance or obstruction to delivery of possession of immoveable property sold in execution of a decree, or of dispossession in the delivery of possession to the purchaser of such property.	Ditto ...	The date of the resistance, obstruction or dispossession.
161.—For re-admission of an appeal dismissed for want of prosecution.	Ditto ...	The date of the dismissal.
162.—For leave to appeal as a pauper ...	Ninety days ...	The date of the decree appealed against.
163.—To a High Court for the admission of special appeal.	Ditto ...	Ditto.
164.—For a review of judgment ...	Ditto ...	The date of the decree.
165.—Under the Code of Civil Procedure, section three hundred and twenty seven, that an award be filed in Court.	Six months ...	The date of the award.
166.—For the execution of a decision (other than a decree or order passed in a regular suit or an appeal) of a Civil Court or of a Revenue Court.	One year ...	The date of the decision, or of taking some proceeding to enforce or keep in force the decision.
167.—For the execution of a decree or order of any Civil Court not provided for by No. 169.	Three years ...	<p>The date of the decree or order,</p> <p>or (where there has been an appeal) the date of the final decree or order of the Appellate Court,</p> <p>or (where there has been a review of judgment) the date of the decision passed on the review,</p> <p>or (where the application next hereinafter mentioned has been made) the date of applying to the Court to enforce, or keep in force, the decree or order,</p> <p>or (where the notice next hereinafter made has been issued) the date of issuing a notice under the Code of Civil Procedure, section two hundred and sixteen,</p> <p>or (where the application is to enforce payment of an instalment which the decree directs to be paid at a specified date) the date so specified.</p>

SECOND SCHEDULE—*concluded.*THIRD DIVISION : APPLICATIONS,—*continued.*

Description of application.	Period of limitation.	Time when period begins to run.
168.—For the execution of any such decree or order of which a certified copy has been registered under the Indian Registration Act.	Six years ...	The date of the decree or order, or (where there has been an appeal) the date of the final decree or order of the Appellate Court, or (where there has been a review of judgment) the date of the decision passed on the review.
169.—To enforce a judgment, decree or order of any Court established by Royal Charter in the exercise of its ordinary original civil jurisdiction.	Twelve years ...	<p>When a present right to enforce the judgment, decree or order accrued to some person capable of releasing the right :</p> <p>Provided that, when the judgment, decree or order has been revived, or some part of the principal money secured thereby, or some interest on such money has been paid, or some acknowledgment of the right thereto has been given in writing signed by the person liable to pay such principal or interest or his agent, to the person entitled thereto or his agent, the twelve years shall be computed from the date of such revivor, payment or acknowledgment, or the latest of such revivors, payments or acknowledgments, as the case may be.</p>

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Nothing hereinafter contained shall be deemed to have the force of law.

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WHITLEY STOKES,
 Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

ACT No. XII of 1871.

THE INDIAN INCOME TAX ACT.

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AN ACT FOR IMPOSING DUTIES ON INCOME.

For the purpose of imposing duties on income arising from offices, property, professions and trades; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title. 1. This Act may be called "The Indian Income Tax Act."

Local extent. It extends to the whole of British India;

Commencement of Act. It shall come into force on the first day of April 1871, and it shall cease to be in force on the thirty-first day of March 1872, except as to taxes then due and penalties incurred thereunder.

2. On and from the said first day of April 1871, Act No. XVI of 1870 shall be repealed:

Provided that such Act shall continue in force until the first day of April 1872 as to taxes and penalties due and incurred thereunder.

The references made in the Court Fees Act, Schedule II, to the Indian Income Tax Act shall be deemed to be made to this Act.

3. In this Act—unless there be something repugnant in the subject or context—

"Income" means income and profits accruing and arising in British India:

"Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the First Class, and includes a Magistrate of Police and a Justice of the Peace:

"Company" means an Association carrying on business in British India whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not:

"Person" includes a firm and a Hindú undivided family:

"Defaulter" includes a Company or firm making default under this Act:

In the case of any firm or of any Company or Municipal or other public Body or Association not being a Company, "Collector" means the Collector

of Land Revenue of the place or district at or in which its principal place of business in British India is situate. And in the case of any person or Hindú undivided family chargeable under this Act, "Collector" means the Collector of Land Revenue of the place or district at or in which such person or family resides.

4. Nothing in this Act applies to the pay and allowances of officers, warrant officers, non-commissioned officers and privates of Her Majesty's Forces or of Her Majesty's Indian Forces, who are not in Civil employment, when such pay and allowances do not exceed five hundred rupees per mensem;

or to any moveable or immoveable property solely employed for religious or charitable public purposes.

And no member of a firm or of a Hindú undivided family which is for the time being chargeable under this Act shall, as such, be chargeable under this Act.

5. The Governor General in Council may from time to time, by order, wholly exempt from the operation of this Act the whole or any part of the income of any tribe or class of persons in British India.

The Governor General in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India*.

PART II.

DUTIES ON OFFICES.

6. A duty of two pies for every rupee shall be levied in respect of every office or employment of profit in British India under Government or under a Company or a Municipal or other public Body or Association not being a Company,

and upon every salary, annuity or pension paid in British India by Government or by a Company or by a Municipal or other public Body or Association not being a Company to any person residing in British India or serving on board a ship plying to and from British Indian ports, whether on account of himself or another person.

7. No income amounting to less than sixty-two rupees eight annas per mensem shall be chargeable under this Part.

8. In the case of every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, or receiving any annuity or pension from Her Majesty or any such Government, the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

9. In the case of every person holding a paid employment under or receiving any annuity or pension from any Company, or any Municipal or other public Body or Association not being a Company, the duty to which he is liable under this Part shall be

deducted from his pay, annuity or pension at the time of payment by the Treasurer or other officer whose duty it is to make such payments, and shall be deemed to be a tax payable under this Act.

Every such Treasurer or other officer shall, as soon as may be after making such deductions, pay to the credit of the Government of

India, or as such Government from time to time directs, the amount of such deductions, and shall be answerable to such Government for such payment.

Every Company, public Body or Association, Treasurer or other officer as aforesaid is hereby indemnified for all deductions and payments made in pursuance of this Part.

The Treasurer, Secretary or principal Agent or Manager of every such Company and public Body or Association shall prepare,

and, on or before the thirtieth day of April next deliver, to the Collector, in such form as may be prescribed by the Governor General in Council, a return in writing showing the names of every person holding at the date of the said return a paid employment under or receiving a pension or annuity from the Company or Body or Association whose pay or pension or annuity as such amounts to sixty-two rupees, eight annas per mensem or upwards, together with the salaries, annuities or pensions payable by the Company or public Body or Association to all such persons respectively.

10. Whenever the duty leviable under this Part in any month is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, it shall be deducted from such pay, annuity or pension at some subsequent time of payment.

PART III.

COMPANIES.

11. The Treasurer, Secretary or principal Agent or Manager in India of every Shipping Companies. Company shall, in the case of a Shipping Company trading between British India and any other country, pay to Government in respect of one moiety of the nett profits made by each of the ships of such Company engaged in such trade, during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies in the rupee,

and in the case of every other Company pay to Government in respect of the whole of the nett profits made in British India by such Company during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies for every rupee,

and shall prepare, and, on or before the thirtieth day of April next deliver, to the Collector, a statement in writing signed by him showing the result of such accounts.

12. If in the case of any Company no such accounts have been made up within the year ending on the thirty-first day

of March, 1871, the Treasurer, Secretary or principal Agent or Manager of such Company shall prepare, and, on or before the thirtieth day of April next, deliver to the Collector a return in writing signed by him and stating the nett profits made by such ships or by the Company (as the case may be) during the year ending on the said thirty-first day of March.

13. Whenever the Collector has reason to believe that any statement or return mentioned in section eleven or section twelve is incorrect or incomplete, he may cause a notice to be served on the Treasurer, Secretary, Agent or Manager by whom such statement or return was delivered, requiring him, on or before a day to be mentioned in the notice, to attend at the Collector's office and to produce for the inspection of the Collector such of the accounts of the Company as refer to the year mentioned in section eleven or section twelve (as the case may be) and as are in the possession or power of such Treasurer, Secretary, Agent or Manager.

The Collector shall thereupon make an order determining the amount at which the Company shall be assessed under this Part and the day on which such amount shall be paid, and, subject to the provisions hereinafter contained, such sum shall be payable accordingly.

14. Every such Treasurer, Secretary, Agent or Manager is hereby indemnified for all payments made in pursuance of section eleven or section thirteen.

PART IV.

DUTIES ON INTEREST ON GOVERNMENT SECURITIES.

15. A yearly duty of two pies for every rupee shall be levied upon all interest on securities of the Government of India becoming due on or after the first day of April 1871.

16. Every person empowered to pay such interest shall deduct the duty at the place where the interest is paid,

and shall, as soon as may be after making such deduction, pay the same to the credit of the Government of India, or as such Government from time to time directs:

Provided that no such duty shall be deducted from the interest on any such security where the owner thereof produces a certificate signed by the Collector that his annual income, including such interest, is less than seven hundred and fifty rupees.

PART V.

DUTIES ON ALL OTHER INCOME AND PROFITS.

17. A yearly duty of two pies for every rupee shall be levied upon all income of seven hundred and fifty rupees per annum or upwards not chargeable under Part II, Part III, or Part IV of this Act.

18. The trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic, or idiot, and having the control of the property of such infant, married woman, luna-

tic, or idiot, whether such infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot be chargeable under this Part, be chargeable with the said duty in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were sole, or to such lunatic or idiot if he were capable of acting for himself.

Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under this Part, shall be chargeable in the name of such agent in the like manner and to the like amount as he would be charged if resident in British India and in actual receipt of such income.

19. Every trustee, guardian, curator, committee or agent shall, when required by the Collector, deliver a statement signed by him, of the amount of the income in respect whereof he is chargeable on account of such infant, married woman, lunatic, idiot or non-resident, together with a declaration of the truth of the statement.

The Collector shall have power to serve a notice upon any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent requiring him to deliver on or before a day to be specified in the notice a statement signed by him of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

20. Receivers or Managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees, shall be chargeable under this Act in respect of all income officially in their possession or under their control.

21. When any trustee, guardian, curator or committee, or agent is assessed under this Act in such capacity;

or when any receiver or manager appointed by any Court, Court of Wards, Administrator General, or Official Trustee is assessed under this Act in respect of the income and profits officially received by him;

every person and Court so assessed may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as shall be sufficient to pay the amount of the assessment.

Every such person and Court is hereby indemnified for every retention and payment made in pursuance of this Act.

22. Owners of lands or of houses occupying the same shall be chargeable in respect of the annual value thereof at nine-tenths of the full rent at which such lands or houses are worth to be let for the year.

The Local Government may, with the sanction of the Governor General in Council, prescribe, for the whole or any part of the territories subject to such Local Government, special rules for the assessment of incomes derived from land, at an amount bearing a fixed proportion to the revenue assessed thereon.

All such rules shall be published in the local official Gazette and shall thereupon have the force of law.

23. In the case of every person chargeable under this Part whose annual income or profits is or are in the Collector's opinion four thousand rupees or upwards, the Collector shall,

and in the case of every other person so chargeable,

the Collector may

cause a notice to be served on him requiring him to fill in a return of his income during one year ending on the day of the year immediately preceding the year of assessment on which his accounts have been usually made up or on the thirty-first day of March 1871, and to state in such return the period during which such income has actually accrued.

Such notice shall be in the form to be prescribed by the Governor General in Council, and shall specify the day by which the return is to be made, and the place of the Collector's office at which the return is to be made.

Every such notice shall be signed by the Collector.

The form of the return shall accompany the notice.

24. Every person on whom such notice is served shall send to or deliver at the Collector's office the return duly filled in and signed by him.

A declaration shall be added by such person at the foot of the return, (a) that the income stated therein is truly estimated on all the sources therein mentioned, (b) that it has actually accrued within the period therein stated, and (c) that he has no other source of income.

25. Every person, when required so to do by a notice in the form to be prescribed by the Governor General in Council

shall, within the period mentioned in such notice, prepare and deliver to the Collector a list containing, to the best of his belief, the name of every lodger or inmate resident in his dwelling-house, and of any other persons receiving salary or emoluments amounting to sixty-two rupees eight annas per mensem or upwards, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who has any ordinary place of residence elsewhere, at which he is liable under this Act to be assessed, and who desires to be so assessed at such place.

Such lists shall be signed by the persons respectively delivering the same, and shall be prepared in the form to be prescribed as aforesaid.

26. The Collector shall from time to time determine what persons are chargeable under this Part, and the amount at which every such person shall be assessed,

and in making such assessment income exempted under section seven shall be treated as chargeable under this Part.

27. Every such assessment shall be made upon the full amount of such person's income during the year ending on the day of the year next before the year of assessment on which his accounts have been usually made up, or on the thirty-first day of March 1871.

In the case of a person for the first time becoming chargeable under this Part within the year of assessment, or within the year next before such year, the assessment shall be made according to an average of his income for such period as the Collector, under the circumstances, directs.

28. The Collector shall cause a notice to be served on every person chargeable under this Part, stating—

(1).—The name and the profession, trade or other source of the income of such person, or in respect of which he is chargeable;

(2).—The year or portion of the year for which the duty is to be paid;

(3).—The place or places, district or districts, where such income accrues; and

(4).—The amount to be paid;

and requiring him within fifteen days from the date of the service either to pay such amount or to apply to the Collector to have the assessment reduced or cancelled.

29. Such amount shall be paid to the Collector, or, who shall give a receipt for such payment to the person making the same:

Provided that, if such income accrues at or in more than one place or district, the receipt shall be granted and payment made by and to the Collector for the place or district at or in which the person mentioned in the notice resides, or (in the case of a firm) at or in which its principal place of business in British India is situate.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

30. Every such receipt shall specify—

(1).—The name and source or sources of the income of the person by or on whose behalf the duty is paid:

(2).—The year or portion of the year for which the duty is paid:

(3).—The amount paid, and the date of payment; and

(4).—The place or places, district or districts, where the income accrues;

and shall be admissible as evidence of all matters contained therein.

PART VI.

PETITIONS AND APPEALS AGAINST ASSESSMENTS.

31. Any person objecting to the amount at which he is assessed, or denying his liability to be assessed under Part V, may apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled:

Such petition shall ordinarily be presented within fifteen days from the date of the service of the notice mentioned in section twenty-eight. But if the Collector is satisfied that the objector has not received such notice, the petition may be presented within fifteen days from the day on which in the Collector's opinion he became aware of the assessment:

Provided that no person served with a notice under section twenty-three shall be entitled to apply by petition under this section unless he has made the return required in such notice on or before the day therein mentioned, or unless he satisfies the Collector that he had a sufficient excuse for not making such return.

The petition shall be in the form contained in the schedule hereto annexed, or as near thereto as circumstances admit, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

32. The Collector shall fix a day and place for the hearing of the petition, and, on the day and at the place so fixed, or on the day and at the place (if any) to which he has adjourned such hearing, shall hear such petition and pass his order thereon.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the petitioner's assessment to an amount to be specified in the order.

If the order be in favour of the petitioner, the Collector shall at once refund the fee on the petition.

If the order simply reject the petition or reject the petition and enhance the petitioner's assessment, the petitioner shall within fifteen days from the passing of the order pay the amount mentioned in the said notice or in the order of enhancement (as the case may be).

33. Any person dissatisfied with any order under section thirteen or section thirty-two may, within fifteen days from the date thereof, on payment of the sum payable under such order, present a petition of appeal to the Commissioner of Revenue of the Division, whose order upon such appeal shall be final.

The time requisite for obtaining a copy of the order shall be excluded in computing the said period of fifteen days.

The order of such Commissioner shall be final. It may be in favour of the petitioner, or it may simply reject the petition, or it may reject the

petition and enhance the assessment to an amount to be specified in the decision.

If the order rejects the petition and enhances the assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the order of enhancement.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, and a copy of the Collector's order thereon and a list of the documents (if any) on which the appellant relies.

Neither of such copies shall be chargeable under the Court Fees Act.

When the decision on such appeal is in favour of the petitioner, the value of the fee on his petition of appeal, and (where he has presented a petition to the Collector) the fee on such petition, together with the excess paid by him, or (when the decision is that the petitioner, or the Company which he represents, is not chargeable under this Act) the whole sum so paid, shall at once be refunded.

34. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner, or the Company which he represents, should be assessed, and may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the sources of the income in question.

35. Whenever the Collector has reason to believe that, in assessing any person under this Act, any source of income not specified in the receipt granted to him under section twenty-nine has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a further notice to be served on such person, stating the amount to be paid in respect of such source.

The provisions contained in sections twenty-eight to thirty-four (both inclusive) shall apply to such notice and regulate the procedure thereunder.

PART VII.

PAYMENT AND RECOVERY OF DUTIES.

36. All duties under this Act, except when they are deducted under section eight, section nine, or section sixteen shall be payable on the first day of April 1871:

Provided that the amount so payable may be paid by two equal instalments: the first instalment to be paid on some day not later than fifteen days after service of the notice mentioned in section twenty-eight upon the person paying the same, and the second instalment on the first day of October next.

37. In any case of default under this Act, the Collector may, if a notice has been served on the defaulter requiring him to pay, within fifteen days from the date of the

service, the amount of the duty or instalment due by him under this Act, either recover a sum not exceeding double the amount as if it were an arrear of land-revenue,

or pass an order that a sum not exceeding double the amount of such duty or instalment shall be recovered from such defaulter.

Every such order shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and such order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money and the procedure under the said Code in respect of the following matters:—

- (a) sales in execution of decrees:
- (b) arrests in execution of decrees for money:
- (c) execution of decrees by imprisonment:
- (d) claims to attached property; and
- (e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the monies mentioned in such order, save that all the powers and duties conferred and imposed by the said Code upon the Court shall be executed by the Collector by whom such order has been made or to whom a copy thereof has been transmitted for execution according to the provisions of the said Code, section two hundred and eighty-six:

Provided that, where any person has presented a petition under section thirty-one, such sum shall not be recoverable from him unless, within fifteen days from the passing of the order thereon, he fails to pay the amount (if any) required by such order.

On the recovery of such sum from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

38. If during or within two months from the end of the year for which any assessment under Part V has been made, the Company or

person assessed proves to the satisfaction of the Collector, that the nett profits or income of such Company or person during such year fell short of the sum so assessed, the Collector may cause the assessment made for such year to be amended as the case requires, and if the sum assessed has been paid, may refund the sum overpaid.

In case any Company or person assessed under Part III or Part V ceases to carry on the trade or business in respect whereof such assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such Company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made,

such Company or person or its or his representative in interest may apply to the Collector within three months after the end of such year, and on proof thereof to his satisfaction, the Collector shall amend the assessment as the case may require, and give such relief to the Company or

person charged as is just, and in cases requiring it, the Collector shall refund such sum as has been overpaid on the assessment amended or vacated.

PART VIII.

PENALTIES.

39. Every Treasurer, Secretary, Agent, Manager, Treasurers, &c., failing to make payments or deliver returns, or other person failing to make any payment or deduction, or to prepare and deliver in due time any statement or return, or to produce any accounts, required by section nine, ten, eleven, twelve or thirteen,

and every trustee, guardian curator, committee Trustees, &c., failing to deliver statements or declarations, or agent failing to deliver any statement or declaration required by section nineteen,

shall, for every day during which such default continues, be fined, on conviction before a Magistrate, ten rupees.

The Commissioner of the Division shall have power to remit wholly or in part any penalty imposed under this section.

40. Whoever makes a statement in any declaration or list made or delivered under section twenty-four or twenty-five, which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have committed the offence described in section one hundred and seventy-seven of the Indian Penal Code.

Whoever makes a statement in any petition presented under section thirty-one which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

41. No person shall be proceeded against for any offence under section thirty-nine or section forty except at the instance of the Collector.

42. In sections one hundred and ninety-three and two hundred and twenty-eight of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

PART IX.

MISCELLANEOUS.

43. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

44. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

45. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector.

Whenever it may be practicable, the service of the notice shall be on the person therein named, or, in the case of a firm or a Hindû undivided family, on some member thereof.

When such person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

46. When any Company or firm has several places of business in the territories subject to different Local Governments, the Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business, and when any Company has several Agents or Managers, which of them shall, for the purposes of this Act, be deemed to be the principal Agent or Manager.

When any Company or firm has several places of business in the territories subject to a single Local Government, such Government shall have power to declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

When any person has several places of residence in the territories subject to different Local Governments, the Governor General in Council shall have power

to declare which of such places shall, for the purposes of this Act, be deemed to be his residence, and when any person has several places of residence in the territories subject to a single Local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.

The powers given by this section may be delegated to and exercised by such officers as the Governor General in Council or the Local Government, as the case may be, shall from time to time appoint in this behalf.

Power to prescribe forms and make rules.

47. The Governor General in Council may from time to time

(a) prescribe forms for the returns, notices and lists hereinbefore mentioned,

(b) make rules consistent with this Act for the Governor General in guidance of officers in matters Council empowered to connected with its enforcement, and

(c) delegate to any Local Government the powers given by this section, clause (b), so far as regards the territories subject to such Government.

SCHEDULE

Form of Petition under Section 31.

Stamp
eight annas.

TO THE COLLECTOR OF

The day of 187 .
The petition of A. B. of

SHEWETH—

1.—That under the Indian Income Tax Act your petitioner has been assessed in the sum of twenty-seven rupees for the year commencing the first day of April 187 .

2.—That your petitioner's income and profits accruing and arising from [here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrues or arise] for the year ending the thirty-first day of March last were rupees , as will appear from the documents of which a list is presented herewith.

3.—That such income and profits actually accrued and arose during a period of months and days. [Here state the exact number of months and days in which the income and profits accrued and arose.]

4.—That during the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly, and that the value of the fee on this petition may be refunded [or that he may be declared not to be chargeable under the said Act, and that the value of the fee on this petition may be refunded].

(Signed) A B

Form of Verification.

I, A. B., the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) A B

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information:—

ACT No. XIII OF 1871.

An Act to consolidate and amend the law relating to Customs Duties.

WHEREAS it is expedient to consolidate and amend the law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Indian Tariff Act, 1871."

Local extent.

It extends to the whole of British India except Aden;

Commencement.

And it shall come into force on the passing thereof.

2. There shall be levied and collected, in every port to which this Act applies, the duties specified in schedules A and B hereto annexed.

3. Goods not prohibited to be imported into or used in British India, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Saving clause.

4. Nothing herein contained affects Act No. XX of 1867, or authorizes—

- (1) the levy of import duties on articles (other than salt, opium, and spirits) imported into one port in British India from another;
- (2) the levy of export duties on articles exported from one port in British India to another;
- (3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India.

And, notwithstanding anything herein contained, no opium shall be exported from British India, unless it be covered by a pass granted by an officer appointed in this behalf by the Local Government.

5. Section twenty-seven of the Consolidated

Construction of section 27 of Act VI of 1863.

Customs Act shall be construed as if, for the words "for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted (that is to say) "for which a specific value is not fixed by the Indian Tariff Act, 1871;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

6. The Governor General in Council may

Power to fix value of dutiable goods. from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

7. Nothing in schedule B hereto annexed

Pepper exported by sea from Cochin.

applies to pepper exported by sea from the port of Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandi, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

8. Duties of customs shall be levied on goods

Duties on goods crossing frontiers of foreign European States in Presidencies of Madras and Bombay.

passing by land into or out of Foreign European Settlements situate on the line of coast within the limits of the Presidency of Fort Saint George or the Presidency of Bombay at the rates prescribed in the schedules A and B hereto annexed.

9. The enactments mentioned in schedule C

Repeal of enactments. hereto annexed are repealed to the extent specified in the third column of the same schedule.

SCHEDULE A. IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c. ...	<i>Ad valorem.</i>	
2	ARMS, AMMUNITION AND MILITARY STORES—		
	Gunpowder, common ...	0 5 per lb.	
	" sporting ...	1 0 "	
	Fire-arms and parts thereof ...	<i>Ad valorem.</i>	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Re- gulation Accoutrements and Uni- forms imported for private use by persons in the public service ...	<i>Ad valorem.</i>	
3	ASPHALTE ...	20 0 per ton.	
4	BEADS AND FALSE PEARLS—		
	Beads, China ...	30 0 per cwt.	
	" Common ...	28 0 "	
	" Ruby, of all sizes ...	0 12 per lb.	
	" Seed ...	0 10 "	
	" Small, Scarlet, and Red ...	0 10 "	
	" Coral (false) Moorzun ...	0 8 per corgé of 2,000 beads.	
	All other sorts of false Corals and Beads ...	<i>Ad valorem.</i>	
	Pearls, false, Bajeriah ...	5 0 per lakh.	
	" Boria ...	1 0 per thousand.	
	" Jouria ...	8 0 per lakh.	
	" Nathia ...	0 6 per thousand.	
	" Tachea ...	0 12 "	
	" Wattanah ...	10 0 per lakh.	
	All other sorts ...	<i>Ad valorem.</i>	
5	CABINET-WARE ...	<i>Ad valorem.</i>	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS—		
	Candles, Wax ...	1 0 per lb.	
	" Paraffine ...	0 8 "	
	" Spermaceti ...	0 8 "	
	" Composition and other sorts ...	0 5 "	
7	CARRIAGES ...	<i>Ad valorem.</i>	
8	CLOCKS, WATCHES, AND OTHER TIME- KEEPERS ...	<i>Ad valorem.</i>	
9	COFFEE—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 "	
10	CORALS, REAL ...	<i>Ad valorem.</i>	
11	CORKS ...	1 8 per gross.	
12	COTTON—		
	Thread—		
	Sewing Thread, White and Coloured ...	0 11 per lb.	
	" In reels, or on cards of one hundred yards (and <i>pro rata</i> above and below)* ...	2 4 per gross reel.	
	" Goa and Country ...	30 0 per cwt.	

Seven and a half per
cent.

* Exceeding this length to be charged in proportion.

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	COTTON—continued.	Rs. A.	
	Twist—		
	Mule, under No. 15	0 6 per lb.	Three and a half per cent.
	Nos. 16 to 24	0 9 "	
	25 to 32	0 10 "	
	33 to 42 *	0 11 "	
	43 to 52	0 12 "	
	53 to 60	0 14 "	
	No. 70	0 15 "	
	80	1 0 "	
	90	1 1 "	
	100	1 2 "	
	110	1 3 "	
	120	1 4 "	
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20	0 10 "	Three and a half per cent.
	30	0 11 "	
	40	0 13 "	
	50	0 15 "	
	Above 50	1 2 "	
	Turkey Red Twist, all kinds*	1 6 per lb.	} ...
	Twist, Orange, Red and other Colours*	0 15 "	
	Piece Goods—		
	Grey—		
	Mulls	1 1 per lb.	Five per cent.
	Jaconets exceeding 10 × 10 to the quarter inch	0 13 "	
	Other Jaconets	0 11 "	
	Shirtings, Madapollams and Prints	0 11 "	
	Long Cloths, Jeans, Domestic, Sheetings, Drills and T. Cloth	0 9 "	
	Other sorts	Ad valorem.	
	Cotton Rope	25 0 per cwt.	} ...
	Cotton Goods, other kinds	Ad valorem.	
13	DRUGS AND MEDICINES—		
	Acid, Sulphuric	0 3 per lb.	Seven and a half per cent.
	Alkali, Country (Sajee Khar)	2 0 per cwt.	
	Aloes, black	10 0 "	
	" Socotra	25 0 "	
	Alum	3 8 "	
	Arsenic	25 0 "	
	" China, Munseel	8 0 "	
	Assafoetida (Hing)	55 0 "	
	" Coarse (Hingra)	10 0 "	
	Brimstone, Flour	7 0 "	
	" Roll	6 0 "	
	" Rough	4 8 "	
	Camphor, Bhimsing (Barras)	50 0 per lb.	
	" Refined cake	65 0 per cwt.	
	" Crude in powder	50 0 "	
	Cassia Lignea	38 0 "	

* Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	DRUGS AND MEDICINES—continued.	Rs. A.	
	Coova, red ...	<i>Ad valorem.</i>	
	Copperas, green ...	2 8 per cwt.	
	Quinine ...	<i>Ad valorem.</i>	
	Sal Ammoniac ...	22 0 per cwt.	
	Salep ...	60 0 "	
	Senna Leaves ...	6 0 "	
	All other sorts ...	<i>Ad valorem.</i>	
14	DYEING AND COLOURING MATERIALS—		
	Cochineal ...	1 12 per lb.	
	Gallnuts, Country, Myrabolam ...	3 0 per cwt.	
	" Persian ...	35 0 "	
	Gamboge Wood ...	20 0 "	
	Madder or Munjeet ...	10 0 "	
	Orchilla Weed ...	8 0 "	
	Saffron, Europe ...	16 0 per lb.	
	" Meadow, Soorunjun ...	10 0 per cwt.	
	" Persian ...	12 0 per lb.	
	" In cakes or lumps ...	5 0 "	
	Sapan Wood and Root ...	3 8 per cwt.	
	Aniline Dyes ...	0 8 per oz.	
	All other sorts ...	<i>Ad valorem.</i>	
15	FIREWORKS—		
	China ...	30 0 per box of 133½ lbs.	
	Other sorts ...	<i>Ad valorem.</i>	
16	FLAX, MANUFACTURES OF—		
	Piece Goods ...	<i>Ad valorem.</i>	Five per cent.
	Other sorts, including linen thread ...	<i>Ad valorem.</i>	
17	FRUITS AND VEGETABLES—		
	Almonds, without shell ...	25 0 per cwt.	
	" with shell ...	10 0 "	
	Cajoo kernels ...	10 0 "	
	Cocoanuts ...	30 0 per thousand.	
	" kernel (Copra) ...	9 8 per cwt.	
	Currants, Europe ...	35 0 "	
	" Persian ...	12 0 "	
	Dates, dry, in bags ...	4 0 "	
	" wet, " ...	3 0 "	
	" " in pots ...	6 0 "	
	Figs, Europe ...	42 0 "	
	" Persian, dried ...	6 0 "	
	Garlic ...	4 0 "	
	Pistachio Nuts ...	14 0 "	
	Prunes, Bussorah ...	12 0 "	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis ...	12 0 "	
	" Monocka, Persian Gulf and Red Sea ...	7 0 "	
	" Malaga and Bloom ...	0 10 per lb.	
	" Other sorts ...	<i>Ad valorem.</i>	
	Walnuts, Akroot ...	5 0 per cwt.	
	Mangoes, dried ...	<i>Ad valorem.</i>	
	Prunes, Europe ...	<i>Ad valorem.</i>	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free ...	<i>Ad valorem.</i>	

Seven and a half per cent.

Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR— Ale, Beer and Porter Cider and other fermented Liquors } Spirits ... Wines— Champagnes, Sparkling Wines and Liqueurs ... All other sorts ...	Rs. A. 	{ One anna per Imperial Gallon. Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof. Provided that ten per cent. <i>ad valorem</i> shall be charged on all spirits used exclusive- ly in Arts and Manufac- tures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being con- verted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law. Rs. A. 1 8 per Imperial Gallon or six Quart Bottles. 1 0 per ditto.
27	MATCHES— Lucifer and all other sorts ...	<i>Ad valorem.</i>	
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS ...	50 0 per hundred.	
29	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF— Brass Beads, Googree, China ... " Old ... " Sheets, rolls very thin ... Copper, Australian Cake ... " Bolt ... " Brazier's ... " China Cash ... " Japan ... " Nails and Composition ... " Nails ... " Old ... " Pigs and Slabs, Foreign ... " Sheet, Sheathing and Plate ... " Tiles, Ingots, Cakes and Bricks ... " China, White Copper-ware ... " Foil Dauk-pana, China ... " " " Europe ... All other kinds ...	0 12 per thousand. 35 0 per cwt. 80 0 " 41 0 " 43 0 " 43 0 " 28 0 " 41 0 " 43 0 " 40 0 " 38 0 " 43 0 " 40 0 " 1 4 per lb. 3 0 per book of 100 leaves. 4 0 " <i>Ad valorem.</i>	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
METALS, &c.— <i>continued.</i>		Rs. A.	
	Iron, Angle and T Iron ...	<i>Ad valorem.</i>	One per cent.
	" Beams, Pillars, Girders and Bridge-work ...	<i>Ad valorem.</i>	
	" Flat, Square and Bolt, including Scotch ...	80 0 per ton.	
	" Hoop, Plate and Sheet ...	100 0 "	
	" Nails, Rivets and Washers ...	10 0 per cwt.	
	" Nail Rod ...	90 0 per ton.	
	" Old ...	2 8 per cwt.	
	" Pig ...	40 0 per ton.	
	" Rod, Round, British, under half inch diameter ...	105 0 "	
	" Rod, Round, British, exceeding half inch diameter ...	80 0 "	
	" Swedish, Flat and Square ...	120 0 "	
	" Rice Bowls ...	3 0 per set of ten.	
	" " " ...	1 8 per set of six.	
	" Galvanised ...	<i>Ad valorem.</i>	
	" Other sorts, except Anchors, Cables and Kentledge, which are free ...	<i>Ad valorem.</i>	
	Lametta, Double reels ...	4 8 per score.	
	" Single " ...	2 4 "	
	Lead, Pig ...	10 0 per cwt.	Seven and a half per cent.
	" Pipes ...	13 8 "	
	" " tinned ...	16 0 "	
	" Sheets (other than thin Sheets for Tea Canisters, which are free) ...	12 0 "	
	Ore Galena ...	13 0 "	
	Gold leaf, Europe ...	4 0 per 100 leaves.	
	Mock Gold leaf ...	5 0 per 20 books.	
	Orsidue or Brass Leaves, foreign Europe ...	1 4 per lb.	
	" " China ...	0 12 "	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts ...	35 0 per cwt.	
	" ditto old ...	30 0 "	
	Quicksilver ...	1 0 per lb.	
	Shot, Bird ...	15 0 per cwt.	
	Spelter Nails ...	17 8 "	
	" Plate and other shapes ...	11 0 "	
	" Sheet or Zinc Sheathing ...	15 0 "	
	Steel, Blistered ...	9 0 "	
	" British ...	9 0 "	
	" Cast ...	25 0 "	
	" Spring ...	10 0 "	
	" Swedish ...	10 0 "	
	Tin, Block ...	45 0 "	
	" Plates ...	12 8 "	
	Wire, Brass ...	0 8 per lb.	
	" Common Iron, Nos. 1 to 40 ...	9 8 per cwt.	
	" Copper ...	0 10 per lb.	
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred ...	10 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton ...	50 0 "	} Five per cent.
	" Europe, Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldiva and Laccadive ...	10 0 per cwt.	}
	" Yarn of all kinds ...	9 0 "	
	Cordage, Hemp, Europe ...	18 0 "	
	" Manilla ...	20 0 "	
	Dammer " ...	5 0 "	
	Pitch, American and Europe ...	13 0	
	" Coal ...	4 8	
	Tar, American ...	13 0	
	" Coal ...	6 8	
	" Swedish and Archangel ...	14 0	
	Twine, Europe, Sail ...	0 8 per lb.	} Ditto ditto.
	All other sorts, except Oakum, which is free ...	<i>Ad valorem.</i>	
81	OILS—		
	Cardamom ...	10 0 per lb.	} Seven and a half per cent.
	Cassia ...	4 0 "	
	Cinnamon, Ceylon ...	10 0 "	
	Cocoanut ...	20 0 per cwt.	
	Earth ...	10 0 "	
	Grass ...	2 0 per lb.	
	Jingelee or Teel ...	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	0 12 per Impl. gal.	
	Linseed, Country ...	18 0 per cwt.	
	" Europe ...	2 4 per Impl. gal.	
	Naphtha ...	30 0 per cwt.	}
	Otto, of sorts ...	20 0 per ounce.	
	Sandalwood ...	8 0 per lb.	
	Sorrel ...	20 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Whale and Fish ...	15 0 per cwt.	
	Wood ...	15 0 "	
	All other sorts, except Cocum and Slush Fat, which are free ...	<i>Ad valorem.</i>	
32	OIL AND FLOOR CLOTH ...	<i>Ad valorem.</i>	Five per cent.
33	OPIUM	} Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATERIALS—		
	Ochre, all colours ...	3 0 per cwt.	} Seven and a half per cent.
	Paints of sorts ...	12 0 "	
	Composition Paint and Patent Driers ...	30 0 "	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	PAINTS, COLOURS AND PAINTER'S MATERIALS— <i>continued.</i>	Rs. A.	
	Prussian Blue, China ...	0 8 per lb.	} Seven and a half per cent.
	" " Europe ...	1 8 "	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 } per box of	
	" Macao ...	30 0 } 90 bundles.	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
35	PERFUMERY—		
	Atary, Persian ...	15 0 per cwt.	} Seven and a half per cent.
	Rose Flowers, Dried ...	10 0 "	
	Rose Water ...	1 12 per Impl. gal.	
	All other sorts ...	<i>Ad valorem.</i>	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS ...	<i>Ad valorem.</i>	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>	Five per cent.
38	PORCELAIN AND EARTHEN-WARE ...	<i>Ad valorem.</i>	
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ..	0 9 per lb.	} Seven and a half per cent.
	Beef ...	{ 60 0 per tierce of three cwt.	
		{ 40 0 per barrel of two cwt.	
	Cheese ...	0 10 per lb.	
	Fish Maws ...	50 0 per cwt.	
	Fish Sozille and Singally, Small ...	6 0 per cwt.	
	Flour ...	25 0 per barrel or sack of 200 lbs.	
	Ghee ...	36 0 per cwt.	
	Hams ...	0 8 per lb.	
	Pork ...	{ 50 0 per tierce of three cwt., and	
		{ 34 0 per barrel of two cwt.	
	Shark Fins ...	20 0 per cwt.	
	Tongues, Salted ...	10 0 per keg of six.	
	Vinegar in Wood, Europe ...	1 8 per Impl. gal.	
	" " Persian ...	0 12 "	
	" " Country ...	0 6 "	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free ...	<i>Ad valorem.</i>	
40	RAILWAY MATERIALS—		
	Of Iron ...	<i>Ad valorem.</i>	} One per cent.
	Steel Rails and other articles intended for the permanent way of railways ...	<i>Ad valorem.</i>	
	Other sorts ...	<i>Ad valorem.</i>	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
41	RATANS AND CANES—	Rs. A.	
	Canes, Malacca ...	1 0 per dozen.	} Seven and a half per cent.
	Ratans ...	7 0 per cwt.	
	All other sorts ...	<i>Ad valorem.</i>	
42	SALT—		
	imported from any place whether within or without British India,		
	(a) into British Burma ...	.....	Rs. A. 0 8 per maund.
	(b) into the territories under the government of the Lieutenant Governor of Bengal ...	.....	3 4 "
	(c) into any other part of British India ...	.....	1 18 "
43	SEEDS—		
	Anchuchuck ...	10 0 per cwt.	
	Anise, Europe ...	28 0 "	
	Assalia ...	7 0 "	
	Cajoo ...	3 0 "	
	Castor ...	4 8 "	
	Cummin ...	12 0 "	
	" Black ...	5 0 "	
	Esubgool ...	5 0 "	
	Linseed ...	5 0 "	
	Methee ...	5 0 "	
	Mustard ...	4 8 "	
	Quince Seed or Badana ...	50 0 "	
	Rape or Sursee ...	4 8 "	
	Sawjeerah ...	25 0 "	
	Tookmeria ...	7 0 "	
	All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free ...	<i>Ad valorem.</i>	
44	SHELLS—		
	Chanks, "large shells," for Cameos ...	10 0 per hundred.	} Seven and a half per cent.
	" White, Live ...	6 0 "	
	" " Dead ...	3 0 "	
	Cowdas, Mozambique and Zanzibar ...	3 0 "	
	" from other places ...	0 8 "	
	Cowries—		
	Bazar, Common ...	4 0 per cwt.	
	Maldiva ...	16 0 "	
	Sunkley ...	40 0 "	
	Yellow, Superior Quality ...	8 0 "	
	Mother o'Pearl ...	8 0 "	
	Tortoise Shell ...	6 0 per lb.	
	" Nuck ...	1 0 "	
	Nuckla and other sorts ...	<i>Ad valorem.</i>	
45	SILK—		
	Floss ...	8 0 per lb.	
	Raw, Charon and Cochin-China ...	4 0 "	
	" Mathow ...	1 12 "	
	" Other kinds of China ...	7 0 "	
	" Persian ...	5 0 "	
	" Punjum and Cutchra ...	1 12 "	
	" Siam ...	4 0 "	

SCHEDULE A.

IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.	
	SILK—continued.	Rs. A.		
	Sewing Thread, China ...	8 0 per lb.	} Seven and a half per cent.	
	Other sorts ...	Ad valorem.		
	Silk Piece Goods of sorts ...	Ad valorem.	Five per cent.	
46	SOAP ...	Ad valorem.	} Seven and a half per cent.	
47	SPICES—			
	Aloe Wood ...	3 0 per lb.		
	Aniseed Star ...	40 0 per cwt.		
	Betelnut, White, Sheverdhun ...	18 0 „		
	„ all other kinds ...	4 0 „		
	„ in husk ...	2 0 per thousand.		
	Cassia Buds, Nagkessur, China ...	0 8 per lb.		
	Chillies, Dried ...	8 0 per cwt.		
	Cloves ...	12 0 „		
	„ in Seeds, Nurlavung ...	8 0 „		
	Mace ...	0 9 per lb.		
	„ false ...	10 0 per cwt.		
	Nutmegs ...	0 10 per lb.		
	„ in Shell ...	0 6 „		
	„ Wild ...	12 0 per cwt.		
	Pepper, Black and Long ...	14 0 „		
	„ White ...	25 0 „		
	All other kinds ...	Ad valorem.		
48	STATIONERY OTHER THAN PAPER ...	Ad valorem.		
49	SUGAR AND SUGAR-CANDY—			
	Sugar-Candy, China ...	20 0 per cwt.		
	„ Loaf ...	23 0 „		
	„ Soft ...	12 0 „		
	All other sorts of Saccharine Produce ...	Ad valorem.		
50	TEA ...	1 0 per lb.		
51	TOBACCO—		} Ten per cent.	
	Manufactured ...	Ad valorem.		
	Unmanufactured ...	Ad valorem.		
	Articles, such as Pipes, &c., used in consumption of ...	Ad valorem.	} Seven and a half per cent.	
52	TOYS AND REQUISITES FOR ALL GAMES...	Ad valorem.		
53	UMBRELLAS—		} Seven and a half per cent.	
	Cotton, Steel Ribs ...	0 13 each.		
	„ Cane Ribs ...	0 11 „		
	„ China Paper Kett als ...	45 0 per box of 110		
	All other sorts ...	Ad valorem.		
54	WOOLLEN GOODS—		} Seven and a half per cent.	
	Piece Goods ...	Ad valorem.		Five per cent.
	Braid ...	} Ad valorem.		
	Other sorts ...			

SCHEDULE B.

EXPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	COTTON GOODS—		
	Piece Goods—		
	Baftahs ...	30 0 per score.	} Three per cent.
	Gurrah ...	20 0 "	
	Khurwah ...	25 0 "	
	Mamoodie ...	32 0 "	
	Mirzapore Chintz ...	15 0 "	
	Patna ...	30 0 "	
	Shans ...	40 0 "	
	Tanjeeb, Oudh ...	26 0 "	
	Other sorts ...	<i>Ad valorem.</i>	
	Twist, Country, No. 10 ...	0 7 per lb.	
	" " " 20 ...	0 9 "	
	" " " 30 ...	0 10 "	
	" Hand Spun ...	0 5 "	
	All other kinds of Cotton Goods ...	<i>Ad valorem.</i>	
2	GRAIN OF ALL SORTS	Three annas per maund.
3	HIDES AND SKINS, TANNED—		
	Hides—		
	Buffaloe, Country, Tanned ...	70 0 per score.	} Three per cent.
	Cow " ...	50 0 "	
	Skins—		
	Goat and Sheep ...	10 0 "	
	Lamb ...	5 0 "	
	Any other sorts of Hides and Skins ...	<i>Ad valorem.</i>	
4	INDIGO	Threeruppes per maund.
5	LAC—		
	Button ...	28 0 per cwt.	} Four per cent.
	Dye ...	45 0 "	
	Seed ...	20 0 "	
	Shell ...	28 0 "	
	Stick ...	16 0 "	
	Other sorts ...	<i>Ad valorem.</i>	
6	OILS—		
	Castor ...	16 0 per cwt.	} Three per cent.
	Cocoanut ...	20 0 "	
	Fish ...	15 0 "	
	Grass ...	2 0 per lb.	
	Jingeely or Teel ...	20 0 per cwt.	
	Linseed ...	18 0 "	
	Mhowa ...	12 0 "	
	Mustard ...	16 0 "	
	Poppy ...	20 0 "	
	Rape or Sursee ...	16 0 "	
	Sandalwood ...	8 0 per lb.	
	Other sorts ...	<i>Ad valorem.</i>	

SCHEDULE B.

EXPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
7	SEEDS—		
	Castor Seed (Erundee) ...	4 8 per cwt.	} Three per cent.
	Coriander Seed ...	4 0 "	
	Cummin Seed ...	12 0 "	
	" Black (Caleejeera) ...	5 0 "	
	Ground Nuts, with shell ...	5 0 "	
	" without shell ...	6 0 "	
	Jingeely or Teel Seed ...	6 0 "	
	Linseed ...	5 0 "	
	Methee Seed ...	5 0 "	
	Mustard Seed ...	4 8 "	
	Poppy Seed ...	5 8 "	
	Rape or Sursee Seed ...	4 8 "	
	Other sorts ...	<i>Ad valorem.</i>	
8	SPICES—		
	Aloe Wood ...	3 0 per lb.	} Three per cent.
	Betelnut in Husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	" Large, Bastard ...	40 0 "	
	Chillies, Dried ...	8 0 "	
	Ginger, Dry (Rough), Malabar ...	10 0 "	
	" " " Bengal ...	7 0 "	
	" (Scraped) ...	15 0 "	
	Pepper ...	15 0 "	
	Turmeric ...	5 0 "	
	All other sorts ...	<i>Ad valorem.</i>	

SCHEDULE C.

(See section 9.)

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XIV of 1836 ...	Bengal Customs ...	So much as has not been repealed.
" VI of 1844 ...	Madras Customs ...	So much of schedules A and B as has not been repealed.
" I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
" XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that"
" XXIX of 1857 ...	Bombay Land Customs ...	So much of section two as has not been repealed.
" XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.

SCHEDULE C—continued.

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1868 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words “either by sea or”
„ XVII of 1870 ...	An Act to amend the Law relating to Customs Duties.	The whole.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

ACT NO. XIV OF 1871.

An Act for the further amendment of the Consolidated Customs Act.

FOR the further amendment of the Consolidated Customs Act (No. VI of 1863); It is hereby enacted

as follows :—

1. Section twenty-three of the said Act shall be deemed to authorize and to have always authorized the Governor General in Council to prohibit or restrict the importation or exportation, by sea or by land, or both by sea and by land, of any particular class of goods.

2. As often as any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the form in the schedule to this Act annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

3. All goods found on board any boat in excess of the boat-note or Custom-house pass, whether such goods are intended to be landed or to be shipped on board any vessel, shall be liable to confiscation.

4. This Act shall be read with and taken as part of the Consolidated Customs Act.

SCHEDULE.

FORM OF BONDED WAREHOUSE WARRANT.
(See section 2.)

I do hereby certify that have deposited in the Warehouse of the undermentioned goods which goods, the engage on demand, after payment of rent and incidental charges and Government Dues or Customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 31st March 1871, and was referred to a Select Committee with instructions to make their report thereon in two months:—

No. 14 of 1871.

A Bill to amend the Railway Act.

WHEREAS it is expedient further to amend Act No. XVIII of 1854 (*relating to Railways in India*);

Preamble.

It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Railway Act Amendment Act, 1871":

Local extent.

It extends to the whole of British India:

This section and sections two, four, eight and nine shall come into force on the passing hereof and the rest of this Act shall come into force in respect of any Railway or part of a Railway when rules have been made under section four for such Railway or part thereof;

And this Act shall be read with, and taken as part of, the said Act No. XVIII of 1854 (*relating to Railways in India*) and Act No. XIII of 1870 (*to apply the provisions of Act No. XVIII of 1854 to Railways belonging to, or worked by, Government*).

This Act to be read with other Acts.

Interpretation-clause.

'Railway' includes all lines of rail, sidings, or branches, worked over by locomotive engines for the purposes of, or in connexion with, a Railway, also all stations, offices, ware-houses, fixed machinery and other works constructed, or being constructed for the purposes of, or in connexion with, a Railway:

'Cattle' means also elephants, camels, buffalos, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids.

Act XVIII of 1854, sections 19, 20 and 21 repealed.

4. The Governor General in Council, or the Local Government, with the sanction of the Governor General in Council, shall

Power to make rules as to fences, gates and bars.

make rules, and may in like manner from time to time vary the same, for the provision of fences for any Railway or any part thereof and for roads constructed in connexion therewith, and of gates or bars at places where any Railway crosses a road on the level, and for the employment of persons to open and shut such gates or bars.

5. The expression 'public road' in The Cattle Trespass Act, 1871, sections eleven and twenty-six, shall be deemed to include a Railway whether or not it be fenced.

Act I of 1871, sections 11 and 26, to apply to Railways.

6. The owner or person in charge of any cattle trespassing or straying within the fences of any Railway duly provided with fences and gates or bars in accordance with the rules applicable to such Railway, shall, on conviction before a Magistrate, be liable to a fine not exceeding ten rupees for each animal, in addition to any amount that may be recovered under the Cattle Trespass Act.

tion to any amount that may be recovered under the Cattle Trespass Act.

7. Whenever cattle are wilfully driven or permitted to go upon or across any Railway duly provided with fences and gates or bars in accordance with the rules applicable to such Railway, otherwise than for the purpose of crossing the Railway at a gate or bar provided as aforesaid, the person in charge of such cattle, or, if he cannot be identified, then the owner of the said cattle, shall, on conviction before a Magistrate, be liable to a fine not exceeding fifty rupees for each animal, in addition to any amount that may be recovered under the Cattle Trespass Act.

8. The Governor General in Council, or the Local Government, with the sanction of the Governor General in Council, may from time to time authorize subsidiary rules to be made—

in the case of a Railway worked by a Company or person,—by such Company or person, and in the case of a Railway worked by Government,—by the Local Government, or an officer specially appointed in this behalf by the Local Government.

Every subsidiary rule so made shall, if consistent with the regulations made and allowed under section twenty-nine of the said Act No. XVIII of 1854, have the same force as such regulations.

9. The Governor General in Council may from time to time, by notification in the *Gazette of India*, empower any authority or concurrent authorities to exercise the powers of the Local Government under this Act and the Acts mentioned in section one in substitution for, or concurrently with, such Local Government, and may specify the local limits within which such powers may be so exercised.

Power to declare authority by which powers of Local Government are to be exercised in case of Railways.

STATEMENT OF OBJECTS AND REASONS.

The necessity for amending Act No. XVIII of 1854, relating to Railways in India, has long been recognized, and a Bill dealing with the subject in a comprehensive manner has long been before the Council. But objections have been taken to the form of the Bill, which are admitted to have force, and the Government of India considers that the whole question must be reconsidered. Hence a sensible delay must arise before the required amendment of the law is effected.

Certain matters, however, have from time to time come before the Government, which it is not expedient to leave unprovided for till the new law can be passed, and the present Bill is introduced to meet those cases for which immediate legislation seems necessary.

The principal point is the modification of the law as to fencing and cattle trespass, which is in some respects too strict and in others too lax.

It is further necessary to correct defects in the definitions of some of the terms used in the old law.

Also, some extension is needed to the power of making regulations for the guidance of Railway servants.

R. STRACHEY.

The 20th March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India

The following Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th March 1871:—

We, the undersigned, the Members of the Select Committee of the Council of

Memorial from the Theists, known as Bráhmās of Calcutta, dated 11th September 1868.

From President of Pársi community of Bombay, dated 11th November 1868.

Memorial from certain members of the Hindú community of Bombay, dated 13th November 1868.

“ from Adi Bráhma Samája of Calcutta, dated 26th November 1868.

Endorsement, Home Department, No. 499, dated 1st December 1868, forwarding memorial from British Indian Association, dated 23rd November 1868.

“ Home Department, No. 500, dated 1st December 1868, forwarding letter from Government of Bengal, No. 5172, dated 29th October 1868, and enclosures.

Memorial from the Pársis of Bombay, dated 15th December 1868.

Endorsement, Home Department, No. 50, dated 21st January 1869, forwarding memorial from the Head of the Pársi community, Surat, dated 4th January 1869.

“ Home Department, No. 51, dated 21st January 1869, forwarding memorial of certain Pársi inhabitants of Bombay, dated 9th November 1868.

“ Home Department, No. 52, dated 21st January 1869, forwarding memorial from certain landholders, North-Western Provinces, Allahabad, dated 16th December 1868.

Memorial from Members of Allahabad Institute, dated 2nd December 1868.

Endorsement, Home Department, No. 97, dated 8th February 1869, forwarding letter from Secretary, Allahabad Bráhma Samája, No. 43, dated 25th January 1869, and enclosures.

“ Home Department, No. 109, dated 10th February 1869, forwarding despatch from Secretary of State for India, No. 41, dated 8th December 1868.

Minute by Hon^{ble} H. S. Maine, dated 4th September 1868.

Memorial from Bombay Association, dated 2nd January 1869.

From Officiating Under Secretary to Government of Bengal, No. 560, dated 8th February 1869.

Memorial from Hindús of Bombay, dated 18th February 1869.

Minute by Hon^{ble} Sir Dig Bijay Singh, dated 9th March 1869, and enclosures.

From Chief Commissioner of Coorg, No. 113-2, dated 12th May 1869, and enclosures.

“ Secretary to Chief Commissioner, British Burma, No. 395, dated 2nd May 1869.

“ Officiating 1st Assistant Resident, Hyderabad, No. 2021, dated 1st July 1869, and enclosures.

“ Secretary to Government, North-Western Provinces, No. 1257a, dated 23rd August 1869, and enclosures.

“ Secretary to Government, North-Western Provinces, No. 1527A, dated 9th September 1869, and enclosures.

Opinion by Hon^{ble} J. B. Norton, Advocate General, Madras, dated 11th August 1869.

From Officiating Secretary to Chief Commissioner, Oudh, No. 4279, dated 25th September 1869.

From Secretary to Government, Madras, No. 1480, dated 29th October 1869, and enclosures.

“ to Chief Commissioner of Oudh, No. 5237, dated 20th November 1869, and enclosures.

“ to Government, Panjáb, No. 1575, dated 10th November 1869, and enclosures.

“ to Government, North-Western Provinces, No. 355A, dated 18th January 1870, and enclosure.

Despatch from Secretary of State, No. 20, dated 6th May 1869.

From Acting Under Secretary to Government of Bombay, No. 2242, dated 25th July 1870, and enclosures.

Endorsement, Home Department, No. 507, dated 9th December 1870, forwarding letter from Acting Secretary to Government of Bombay, No. 3929, dated 15th October 1870, and enclosures.

From Bábu Keshab Chandra Sen, dated 19th December 1870, forwarding opinion of the Advocate General, Calcutta.

the Governor General of India for the purpose of making Laws and Regulations to which the Bill to legalize marriages between certain Natives of India not professing the Christian Religion was referred, have the honour to report that we have considered the Bill and the papers noted in the margin.

It is the unanimous opinion of the Local Governments that the Bill as introduced should not be passed. They all, on the other hand, agree that the Bill would be unobjectionable if confined to the Bráhma Samája, for whose benefit it was originally designed. We have, accordingly, narrowed its operation to the members of that sect.

We have provided that the parties shall, before the solemnization of the marriage, sign a declaration that they are members of the Bráhma Samája, that they are unmarried, that the bridegroom has completed his age of 18 years and the bride her age of 14 years, that they are not related to each other within the degrees of consanguinity or affinity prohibited by the custom which would have regulated a marriage between them if the Act had not been passed, and (when the wife has not completed her age of eighteen) that the consent of her father or guardian has been given to the marriage.

We have provided that the marriage fee shall be payable immediately after the solemnization, and may, in case of non-payment, be recovered as if it were a fine.

In some cases, it appears that, in marriages heretofore solemnized between Bráhmās, the rule as to the age of the parties has not been strictly observed. In section (9) legalizing prior marriages, we have, accordingly, omitted the reference to clause 3 of section 2.

We have struck out the table of prohibited degrees, which, however well adapted to Bengal, was unsuited for other parts of India.

We recommend that the Bill thus altered be passed.

J. F. STEPHEN.

F. R. COCKERELL.

The 27th March 1871.

AMENDED BILL.

A Bill to legalize Marriages between members of the Bráhma Samája.

WHEREAS it is expedient to legalize marriages between the members of the sect called the Bráhma Samája when solemnized in accordance with the provisions of this Act; It is hereby enacted as follows:—

1. This Act may be cited as "The Bráhma Marriage Act, 1871."

Local extent. It extends to the whole of British India,

Commencement. and it shall come into force on the passing thereof.

Conditions of validity of Bráhma marriages. 2. Every marriage between members of the said sect shall be valid—

(1). If it is solemnized in the presence of the Registrar hereinafter mentioned and of at least three credible witnesses, in whose hearing each of the parties makes the following declarations:—

"I, A B, am a member of the Bráhma Samája."

"I, A B, declare in the presence of Almighty God that I take thee C D to be my lawful wedded wife [or husband]," or words to that effect:

(2). If the parties are unmarried:

(3). If the husband has completed his age of eighteen years, and the wife has completed her age of fourteen years:

(4). If the parties are not related to each other in any of the degrees of consanguinity or affinity prohibited by the custom which would have regulated marriages between them if this Act had not been passed; and

(5). If, in case the wife has not completed her age of eighteen years, the consent of her father or guardian has previously been given to the marriage.

*Explanation:—*A widower and a widow shall be deemed to be 'unmarried' within the meaning of this section.

3. It shall not be necessary for the Registrar to satisfy himself of the truth of the facts referred to in the second and following clauses of section two. But immediately before the solemnization of the marriage, a declaration in the form contained in the first schedule hereto annexed shall be signed by the following persons:—

(1) the parties to the intended marriage, and if the woman has not completed her age of eighteen years, her father or guardian, and

(2) three witnesses,

and shall be countersigned by the Registrar.

4. Every such marriage hereafter solemnized shall, as soon as may be after the solemnization thereof, be certified by such person as the Local Government from time to time appoints

in this behalf for the District in which the marriage is solemnized. He shall be called the Registrar of Bráhma Marriages, and he may be the Registrar appointed under the Indian Registration Act.

Such certificate shall be in the form contained in the second schedule hereto annexed, and shall be signed by the Registrar and three witnesses present at the marriage.

5. The husband shall pay a fee of two rupees to the Registrar, if the marriage is solemnized in his office, and if it is solemnized elsewhere within his District, such fee as the Local Government prescribes.

Every such fee shall be payable immediately after the solemnization of the marriage, and may, in case of non-payment, be recovered as if it were a fine imposed by the Magistrate of the District.

6. On payment or recovery of the fee the Registrar shall enter the declaration and certificate in a register to be kept by him for the purpose.

Such register shall at all reasonable times be open for inspection, and shall be admissible as evidence of the truth of the statements therein contained. Certified extracts therefrom shall on application be given by the Registrar on the payment to him by the applicant of two rupees for each such extract.

7. Every person required to subscribe or attest such declaration or certificate who wilfully neglects or omits so to do, shall, on conviction of such neglect or omission, be punished by a fine not exceeding one hundred rupees.

8. Every person making, signing or attesting any such declaration or certificate containing a statement which is false, and which he either knows or believes to be false, or does not believe to be true, shall be deemed guilty of the offence described in section one hundred and ninety-nine of the Indian Penal Code.

9. Every person married under this Act who, during the life-time of his or her wife or husband, contracts any marriage shall be subject to the penalties provided in sections four hundred and ninety-four and four hundred and ninety-five of the Indian Penal Code for the offence of marrying again during the life-time of a husband or wife.

10. Every member of the said sect who, before the passing of this Act, has gone through any ceremony with the intent of thereby contracting marriage with any other person who, at the time of the said ceremony, was a member of the same sect, shall be deemed to have been

married under this Act, if the marriage was solemnized in the presence of at least three witnesses, and if the conditions specified in section two, clauses two, four and five, were complied with in the case of such marriage.

FIRST SCHEDULE.

(See section 3).

Declaration.

We, *A B* [the bridegroom] and *C D* [the bride], hereby declare as follows:—

1. We, the said *A B* and *C D*, are members of the Bráhma Samája :
2. Neither of us is married :
3. I, *A B*, have completed my age of eighteen years and I, *C D*, have completed my age of fourteen years :
4. We believe that we are not related to each other in any of the degrees of consanguinity or affinity prohibited by the custom which would have regulated a marriage between us if the Bráhma Marriage Act had not been passed.

[And where the bride has not completed her age of eighteen years:]

5. The consent of *M N* the father [or guardian] of me, the said *C D*, has been given to a marriage between me, the said *C D*, and the said *A B*, and such consent has not been revoked.

6. We are aware that, if any statement in this declaration is false, and if the person making such statement either knows or believes it to be false, or does not believe it to be true, he or she is liable to imprisonment and also to fine.

(Signed) *A B* (the bridegroom).
C D (the bride).

Signed in our presence by the above named *A B* and *C D*:

G H,
I J, } (three witnesses).
K L,

[And when the bride has not completed her age of eighteen years:]

M N, the father [or guardian] of the above-named *C D*.

(Countersigned) *E F*,

Registrar of Bráhma Marriages for the District of

Dated the day of 18 .

SECOND SCHEDULE.

(See section 4).

Registrar's Certificate.

I, *E F*, certify that on the of 18 appeared before me *A B* and *C D*, each of whom in my presence and in the presence of three credible witnesses, whose names are signed

hereunder, made the declarations required by the second section of the Bráhma Marriage Act, 1871, and I further certify that the said *A B* and *C D* are lawfully wedded husband and wife.

(Signed) *E F*,

Registrar of Bráhma Marriages
for the District of

G H,
I J, } (three witnesses).
K L,

Dated the day of 18 .

WHITLEY STOKES,

Secy. to the Govt. of India.

Government of Bengal.

LEGISLATIVE DEPARTMENT.

THE following Act of the Lieutenant-Governor of Bengal in Council received the assent of His Honor on the 13th March 1871, and having been assented to by His Excellency the Governor General on the 18th idem, is hereby promulgated for general information:—

ACT No. III OF 1871.

An Act to increase the fees for the survey of steam vessels.

WHEREAS the fees now by law chargeable in respect of the grant of surveyors' certificates of the sufficiency of steam boats are insufficient to provide for the remuneration of competent persons where two surveyors are employed in making such survey, and it is generally necessary to employ two surveyors; It is hereby enacted as follows:—

I. Whenever two surveyors shall be employed in making a survey under the provisions of Act V of 1862 or Act I of 1868

passed by the Lieutenant-Governor of Bengal in Council, the owner or master of the steam vessel surveyed shall pay to each of the surveyors making the same a fee calculated on the tonnage of the vessel according to the rates in Schedule B to the said Act V of 1862 annexed, and such further fee as is provided in Section V of Act I of 1868 passed by the Lieutenant-Governor of Bengal in Council.

Construction of Act.

II. This Act shall be read with and as part of the said Act V of 1862 and Act I of 1868.

J. PITT KENNEDY,

Asst. Secy. to the Govt. of Bengal,
Legislative Department.

THE following Act of the Lieutenant Governor of Bengal in Council received the assent of His Honor on the 20th March 1871, and having been assented to by His Excellency the Governor General on the 28th idem, is hereby promulgated for general information:—

ACT No. IV OF 1871.

An Act for the better sanitation of Pooree and other towns in Orissa, and regulation of Lodging-houses therein.

WHEREAS it is expedient to make provision for the licensing and regulation of pilgrims' lodging-houses at Pooree, and in the main lines of road leading to Pooree, and for the better sanitation of Pooree and other towns in Orissa; It is enacted as follows:—

I. The words and expressions following shall, in this Act, have and bear the meanings and construction hereby assigned to them, unless there be something in the subject or context repugnant to such meaning or construction; that is to say:—

The word "Lodger" shall mean an inmate liable to pay hire for accommodation in any house.

The word "Owner" shall mean the person entitled to the immediate possession of any house.

The expression "Lodging-house" shall mean a house licensed under this Act for the reception of lodgers.

The expression "Keeper of a lodging-house" shall mean the person to whom a license for the reception of lodgers in any house under this Act shall be granted.

The expression "The Magistrate" shall mean the Magistrate for the district of Pooree, or of any other district or part of a district to which this Act may be extended, or other officer in charge of the office of such Magistrate, or specially invested with power under this Act.

The expression "The Health Officer" shall mean the person whom the Lieutenant-Governor of Bengal shall appoint under this Act.

II. The Lieutenant-Governor of Bengal is hereby empowered to appoint a Health Officer to control and direct the sanitation and conservancy of the town of Pooree, and of the main lines of road leading thereto.

III. From and after the passing of this Act, it shall be lawful for the Magistrate, upon the application of the owner of any house in the town of Pooree, to grant to such applicant a license for the reception of lodgers in his said house, if the Magistrate be satisfied that such house is fit to be used as a lodging-house.

IV. The application for such license as in the preceding section is mentioned, shall be in writing, and shall be in the form set forth in schedule (A) of this Act, and shall be subscribed and verified by the

thereof in the manner provided by law for the verification of plaints. The license for the reception of lodgers to be granted by the Magistrate under this Act shall be in the form set forth in schedule (B) of this Act.

V. The Health Officer shall, when required by the Magistrate or the owner of any house, certify to the Magistrate the sanitary state and condition of such house, and the nature and extent of the accommodation which such house is capable of affording to lodgers.

VI. No license for the reception of lodgers shall be granted under this Act by the Magistrate, unless the Health Officer shall certify in writing under his hand to the Magistrate that in his judgment the house, for the licensing of which for the reception of lodgers application shall have been made as aforesaid, is sufficiently ventilated, and has, within a reasonable distance from such house, a sufficient supply of water fit for human consumption, and also sufficient privy accommodation, and is otherwise fit for the reception of lodgers. The said Health Officer shall also certify to the Magistrate the largest number of lodgers which such house can, having regard to the number of persons permanently residing therein, accommodate with safety to the health of such lodgers, and no license under this Act shall be granted by the Magistrate for the reception in any house of any number of lodgers in excess of the number of lodgers which the Health Officer shall have so certified as aforesaid to be the largest number which such house could accommodate with safety to the health of such lodgers.

VII. After the passing of this Act, every owner of any house in the town of Pooree not licensed as a lodging-house under this Act, who shall suffer or permit any lodger to be an inmate of such house, shall be punished by a fine not exceeding two Rupees for every lodger for each night during any part of which such lodger shall be an inmate of such house.

VIII. There shall be charged upon every certificate of the Health Officer, issued upon an application therefor by the owner

of any house, a fee of one rupee; and upon every license, a fee, calculated at the rate of eight annas for each person, upon the entire number of lodgers, mentioned in such license shall be payable.

IX. Every license under this Act shall, unless revoked or suspended, continue and be in force for twelve calendar months from the day of its date.

X. It shall be lawful for the Magistrate or the Health Officer, or for any other person whom the Magistrate shall by any writing thereunto authorize, at any reasonable time to enter into any lodging-house, and to inspect and examine the same and every part thereof, not being in the exclusive use and occupation of women, who, according to the custom and manners of the country, ought not to be compelled to appear in public: provided always that if, in the judgment of the Magistrate, such reason shall exist as to necessitate an entry